

Massachusetts Statistics of Income

1993 Individual Income Tax Returns

**Commonwealth of
Massachusetts
Department of Revenue**
Office of Tax Policy Analysis

Mitchell Adams
Commissioner

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Massachusetts Department of Revenue
Office of Tax Policy Analysis
PO Box 9681, Boston, MA 02114
phone: (617) 626-2100 fax: (617) 626-2122
email: otpa@shore.net

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**MASSACHUSETTS STATISTICS OF INCOME
1993 INDIVIDUAL INCOME TAX RETURNS**

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INTRODUCTION

In 1994, the Massachusetts Department of Revenue (DOR) received nearly three million individual income tax returns for tax year 1993, representing over four million taxpayers. Each year, as DOR processes these incoming tax returns, it captures a vast amount of data on the income characteristics of the Massachusetts populace.

This *Statistics of Income (SOI)* report, the seventh of an annual series, presents a broad overview of this data in the form of aggregate Massachusetts individual income tax statistics for the 1993 tax year. The statistical tables, graphs and summary discussions contain a wealth of information on Massachusetts income, taxes, numbers and types of filers, exemptions and deductions.

The body of income tax return data presented here is a valuable research tool that can be applied to public and private analyses that require an understanding of Massachusetts income. These data are particularly important to DOR because the individual income tax is the Commonwealth's principal source of revenue. With a net total of over \$5.0 billion in collections in fiscal year 1994, the income tax accounted for more than half of all state tax revenues. By achieving a broader dissemination of Massachusetts individual income tax statistics, it is hoped that this report will benefit the research conducted by interested citizens of the Commonwealth and their counterparts in other states.

In its content and organization, this report is modeled on the *Statistics of Income* published yearly by the Internal Revenue Service. However, unlike the IRS *Statistics of Income*, which is based upon a sample of tax returns, the statistics presented here are based on the universe of tax returns filed by Massachusetts taxpayers.

The report is divided into two parts. Part I, **Income Tax Structure and Income Concepts**, describes the set of rules that defined the Massachusetts income tax system in 1993 and income concepts used in this report. It examines who was taxed, what types of income were taxed, what tax rates were applied and the major income tax law changes for tax year 1993. The section ends with a more in-depth discussion of the definitions used to measure the income of Massachusetts filers.

Part II, **Statistics of Income**, begins with highlights of tax year 1993 data and summary profiles of the average Massachusetts filer, the average single filer and the average married joint filer. This is followed by a series of tables and charts containing the statistics of income -- total amounts, counts, averages and percentages of income, taxes, exemptions and deductions by category and income class. The tables are preceded by notes explaining the data and abbreviations used in them.

Following Part II is an **Appendix** which contains reproductions of the 1993 Massachusetts Form 1, Form ABC and Form 1-NR so that *SOI* data can be referenced to its source.

What's New in the *Statistics of Income*

Compared to the 1992 report, there have been only minor changes in the *1993 Statistics of Income* to reflect changes in the law from the previous year.

Tables have been updated to account for the following events:

- The expiration of the Universal Health Care Credit at the end of 1992.
- The introduction of the Economic Opportunity Area Credit and Abandoned Building Renovation Deduction in 1993.

I. INCOME TAX STRUCTURE AND INCOME CONCEPTS

This overview begins by describing the structure of the Massachusetts personal income tax or the process by which one moves from all income potentially subject to taxation to taxable income. This description is followed by a discussion clarifying the differences between the income concepts discussed below, those used to generate the statistics of income, and widely recognized income concepts such as the U.S. Census Bureau's "total money" income.

INCOME TAX STRUCTURE

Chart I-1 on the following page lists each of the steps taken to compute one's income tax liability in Massachusetts. These steps are discussed below.

Gross Income

Gross income is the total amount of income that is potentially subject to taxation. The amount of gross income an individual receives during the tax year generally determines whether a Massachusetts income tax return must be filed. Married couples and individuals who received gross income less than \$8,000 are not required to file a tax return. Nonresidents, however, are required to file a tax return if they received Massachusetts source income in excess of \$2,200 if single or \$4,400 if married filing jointly.

In tax year 1993, Massachusetts gross income was tied to the federal definition of gross income in effect on January 1, 1988. Not all income is included in gross income. For example, neither federal nor Massachusetts gross income includes certain transfer payments, such as public welfare assistance, Veterans' Administration disability payments, G.I. Bill education payments, and workers' compensation; gifts; and certain accident and life insurance payments.

Massachusetts gross income does not include certain items which are included in federal gross income and vice versa. Unlike federal gross income, Massachusetts gross income does not include interest on obligations of the U.S. government and social security benefits, while federal gross income includes part of the social security benefits of high income taxpayers. Also unlike federal gross income, Massachusetts gross income does include interest from obligations of states and their political subdivisions, other than Massachusetts and its political subdivisions; income earned by a resident from foreign employment and excluded from federal gross income; and certain contributions to tax-deferred annuities.

Massachusetts gross income is divided into two categories, Part A (investment income) and Part B (earned and other forms of income). Because Article 44 of the Massachusetts Constitution requires that all income of the same class be taxed at the same rate, Massachusetts applies flat tax rates to each category. In 1993, Part B income was taxed at the rate of 5.95%, while Part A income was taxed at 12%.* The specific types of income included in each category are listed in **Chart I-2**.

* In 1988 and prior years, Massachusetts gross income was divided into the same two income categories, Part B, taxed at 5% and Part A, taxed at 10%. In 1989, Part B income was divided into two classes: Part B taxed at 5.375% and Part C taxed at 5%. (See Chart 1-2 and footnote.) In 1990, the distinction between Part B and Part C income remained, but both income types were taxed at 5.95%. In addition, the Part A rate increased to 12% from its previous rate of 10%. In 1991, the distinction between Part B and Part C income was fully eliminated and Part B income was taxed at 6.25% and Part A income continued to be taxed at 12%. In 1992, the tax rate on Part B income was reduced from 6.25% to 5.95%; Part A income continues to be taxed at 12%.

Chart I-1: Computation of Federal and Massachusetts Personal Income Taxes, 1993

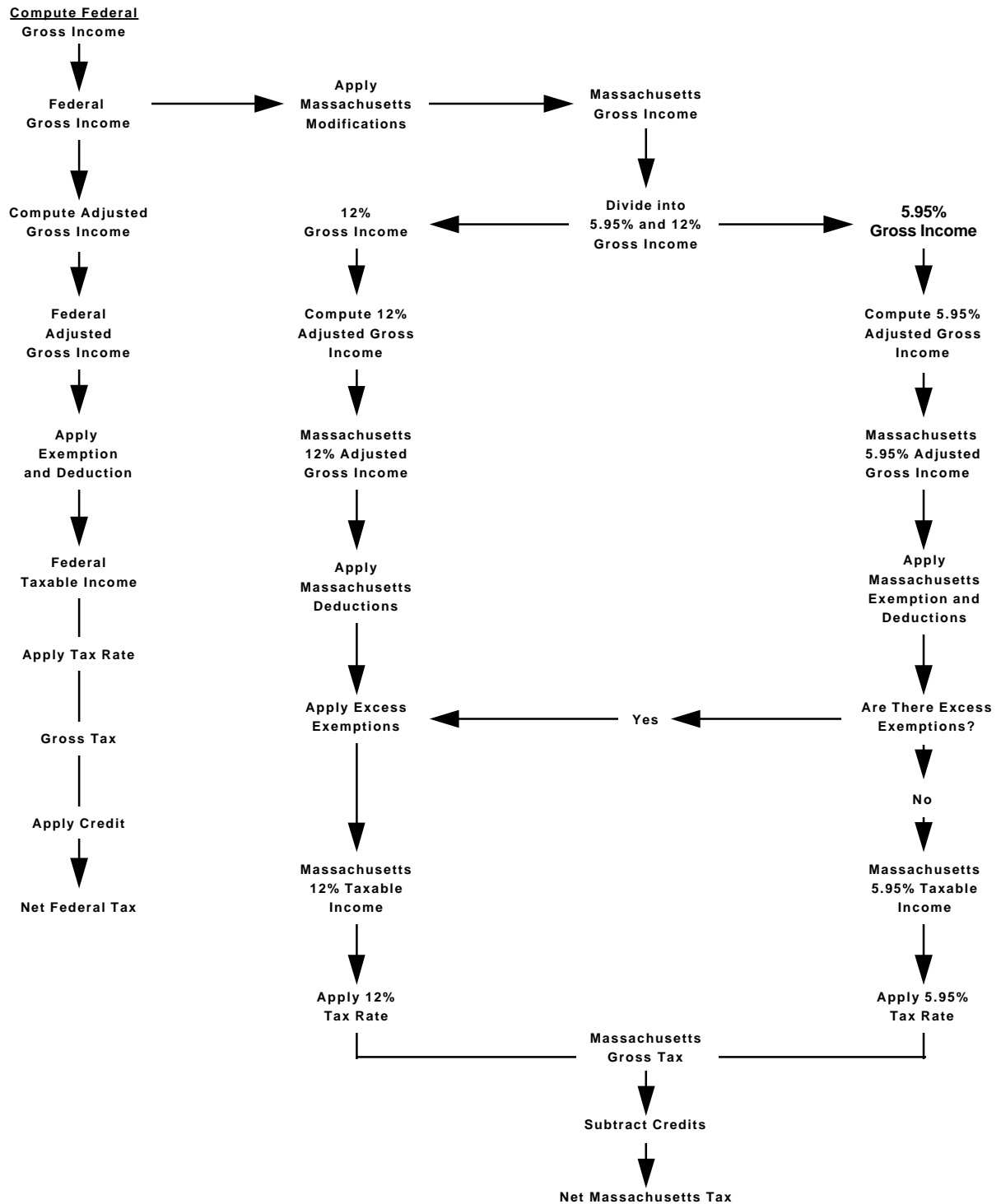


Chart I-2: Categories of Massachusetts Gross Income	
Part A, 12% Income	Part B, 5.95% Income
Interest (other than Mass. bank interest)	Wages, tips and salaries
Dividends	Business/profession/trade or farm income
Capital gains	Partnership and S corporation income
	Royalty and REMIC income
	Other income (winnings, fees, etc.)
	Pension and annuity income*
	Alimony received*
	Rental income from real estate*
	Unemployment compensation*
	Taxable IRA/Keogh distributions*
	Massachusetts bank interest*

Massachusetts Adjusted Gross Income

Massachusetts Adjusted Gross Income (AGI) is an intermediate step between gross income and taxable income. It is equal to Massachusetts gross income after certain deductions or the sum of adjusted 5.95% and adjusted 12% income.

AGI is used to determine eligibility for No Tax Status (NTS), the level at which a filer has no tax liability. For tax year 1993, the adjusted gross income threshold for NTS was \$8,000 for single filers and \$12,000 for married couples filing jointly. Massachusetts Adjusted Gross Income is also used to determine the Limited Income Credit (LIC), a provision designed to benefit taxpayers who are slightly above the No Tax Status threshold. The LIC is available to single filers with Massachusetts Adjusted Gross Income between \$8,000 and \$14,000, and for couples filing jointly with income between \$12,000 and \$21,000. Married taxpayers who file separate returns cannot benefit from either of these provisions.

Adjusted 5.95% Income

To reach adjusted 5.95% income, specific Part B income items are adjusted for the cost of producing the income. For example, adjusted 5.95% income includes business income after deductions for ordinary business expenses. Additional deductions are allowed against 5.95% income for alimony paid, allowable employee business expenses and the penalty on early savings withdrawal. If allowed deductions are greater than gross 5.95% income, then adjusted 5.95% income is reported as a loss for 1993. In certain cases, the excess deductions may be applied against 12% income.

* Classified separately as Part C income in 1989 and 1990. See previous footnote.

Adjusted 12% Income

Adjusted 12% income is the sum of adjusted interest and dividend income and adjusted capital gains. To reach adjusted interest and dividend income, excess deductions from 5.95% income and a deduction for capital losses up to \$1,000 are applied against gross interest and dividend income. The excess deductions from 5.95% income can only be taken against capital gains, interest, and dividends that are derived from or connected with a trade or business. The deduction for capital losses up to \$1,000 is only available after all carry-over and current-year losses are expended against current-year capital gains. To reach adjusted capital gains, gross short and long-term capital gains are reduced by the remainder of excess deductions against 5.95% income and by previously unused capital losses. Taxpayers can then deduct 50% of their long-term gains net of any adjusted short-term losses. Because of this 50% deduction, long-term capital gains are effectively taxed at 6%.

Taxable Income

Taxable income is Massachusetts Adjusted Gross Income after certain other deductions and exemptions have been taken. Deductions against adjusted gross 5.95% income include the deduction for payments made to social security and other government pension plans, the rental deduction, and the child care deduction. Exemptions from 5.95% income include the personal exemption, the dependent exemption, the exemption for persons aged 65 or over, the medical and dental expenses exemption, the exemption for the blind, and the adoption agency fee exemption. In addition, a separate exemption is allowed for Massachusetts bank interest.

Under most circumstances taxpayers are allowed to apply excess exemptions from 5.95% income against 12% income. Excess exemptions are available when total exemptions (less the Massachusetts bank interest exemption) are greater than 5.95% income after deductions.

For purposes of calculating tax, neither 5.95% nor 12% taxable income can be less than zero.

Tax Liability

Taxes owed are calculated by multiplying 5.95% taxable income by 0.0595 and 12% taxable income by 0.12. The total tax liability is then adjusted for tax credits and voluntary contributions.

Massachusetts Income Tax Law Changes for 1993

Each year there are a number of income tax law changes which alter or amend the various exemptions, deductions, credits, thresholds and concepts of income discussed above. The most significant tax law changes that affected Massachusetts income taxpayers in calendar year 1993 were that the Universal Health Care Credit expired and the Economic Opportunity Area Credit & Abandoned Building Renovation Deduction was allowed. Information about other tax law changes is available in the *1993 Massachusetts Tax Forms* or the *Guide to Filing Your 1993 Massachusetts Income Taxes*.

INCOME CONCEPTS

The income definition used to produce the statistics of income, Massachusetts *Net* Adjusted Gross Income, is different from Massachusetts Adjusted Gross Income, the income definition used as an intermediate step in determining tax due and eligibility for No Tax Status. In addition, federal and Massachusetts definitions of gross income differ from other common definitions of income, including the widely recognized U.S. Census Bureau definition of "total money" or household income. What follows is a discussion of these income concepts for the purpose of clarifying potential confusion over differences between each.

Massachusetts Net Adjusted Gross Income

Many of the statistics in this report are tabulated according to income class. These income classes are based not on Massachusetts Adjusted Gross Income (AGI), but on Massachusetts *Net* Adjusted Gross Income (Net AGI), which has been created from tax return line items specifically for the *Statistics of Income* in order to simplify the calculation and analysis of income statistics.

The main difference between Net AGI and AGI is the way each adjusts 5.95% income and combines it with 12% income when there is a 5.95% loss. In short, Net AGI is the sum of line items 12 and 36 from the 1993 Massachusetts Form 1 and the sum of the corresponding amounts from Forms 1-NR and ABC (see **Appendix**), or:

1. Massachusetts gross 5.95% income *or* loss after deduction of ordinary business expenses and certain other deductions related to the cost of producing income, but before deductions for alimony paid, allowable employee business expenses, and penalties for early savings withdrawal, which are included in the definition of AGI. Also, Net AGI includes the Massachusetts bank interest exemption, which AGI does not include.

plus

2. Adjusted gross 12% income.

On balance, filers' Net AGI is lower than their AGI. This is because Net AGI effectively allows *all* 12% income to be offset by 5.95% losses, unlike AGI which only allows 12% income connected with a trade or business to be offset by 5.95% losses. For most filers, the difference between Net AGI and AGI is quite small.

The following simplified example, displayed below, serves as a further illustration of the differences between AGI and Net AGI: A filer reports a 5.95% loss of (\$60,000) on line item 12, zero additional 5.95% deductions allowed under the definition of AGI, and positive 12% income of \$30,000 (not connected with a trade or business) on line item 36. He or she will have a negative Net AGI of (\$30,000) and a positive AGI of \$30,000, because for the purpose of calculating AGI none of the (\$60,000) 5.95% loss can be used to offset the positive 12% income. This example also demonstrates that some filers' AGI can exceed the NTS threshold (\$8,000 for single individuals and \$12,000 for married couples filing jointly), and thus incur a tax liability, even when Net AGI is below the NTS threshold.

Example

Calculation of Massachusetts Net Adjusted and Adjusted Gross Income

	Mass. Net AGI	Mass. AGI
5.95% Income (Loss)	(\$60,000)	(\$60,000)
Adjusted 12% Income	\$30,000	\$30,000
Total	(\$30,000)	\$30,000

NOTE: To simplify this comparison the example above assumes that the Mass. bank interest exemption and certain deductions allowable only in Mass. AGI are zero and that the 12% income is not connected with a trade or business.

Total Money Income Versus Massachusetts Gross Income

Gross income, the broadest concept of income used for Massachusetts and federal tax purposes, differs from other common definitions of income. The most widely recognized definition of income is the U.S. Bureau of the Census definition of "total money" income or household income. In the chart on the following page, the components of total money income are compared to those included in Massachusetts gross income. As shown in this diagram, there are two important distinctions between gross income and total money income.

First, total money income includes all government cash payments, many of which, like Social Security and public assistance payments, are not included in Massachusetts gross income. Because such transfer payments are an especially important source of income for low income households, total money income better represents the incomes of the poor, which Massachusetts gross income will tend to understate.

Second, unlike Massachusetts gross income, total money income does not include capital gains. Because capital gains tend to be a significant source of income for higher income households, total money income will tend to understate the incomes of the wealthy.

The arrows in the diagram indicate that most other components of total money income have counterparts in Massachusetts gross income. However, there generally are definitional differences between like components, which in some cases can be significant. One example is self-employment income. In total money income, self-employment income is defined as net income after the deduction of ordinary business expenses. In Massachusetts gross income, however, self-employment income is included *before* the deduction of such expenses.*

Total Money Income Versus Massachusetts Net Adjusted Gross Income

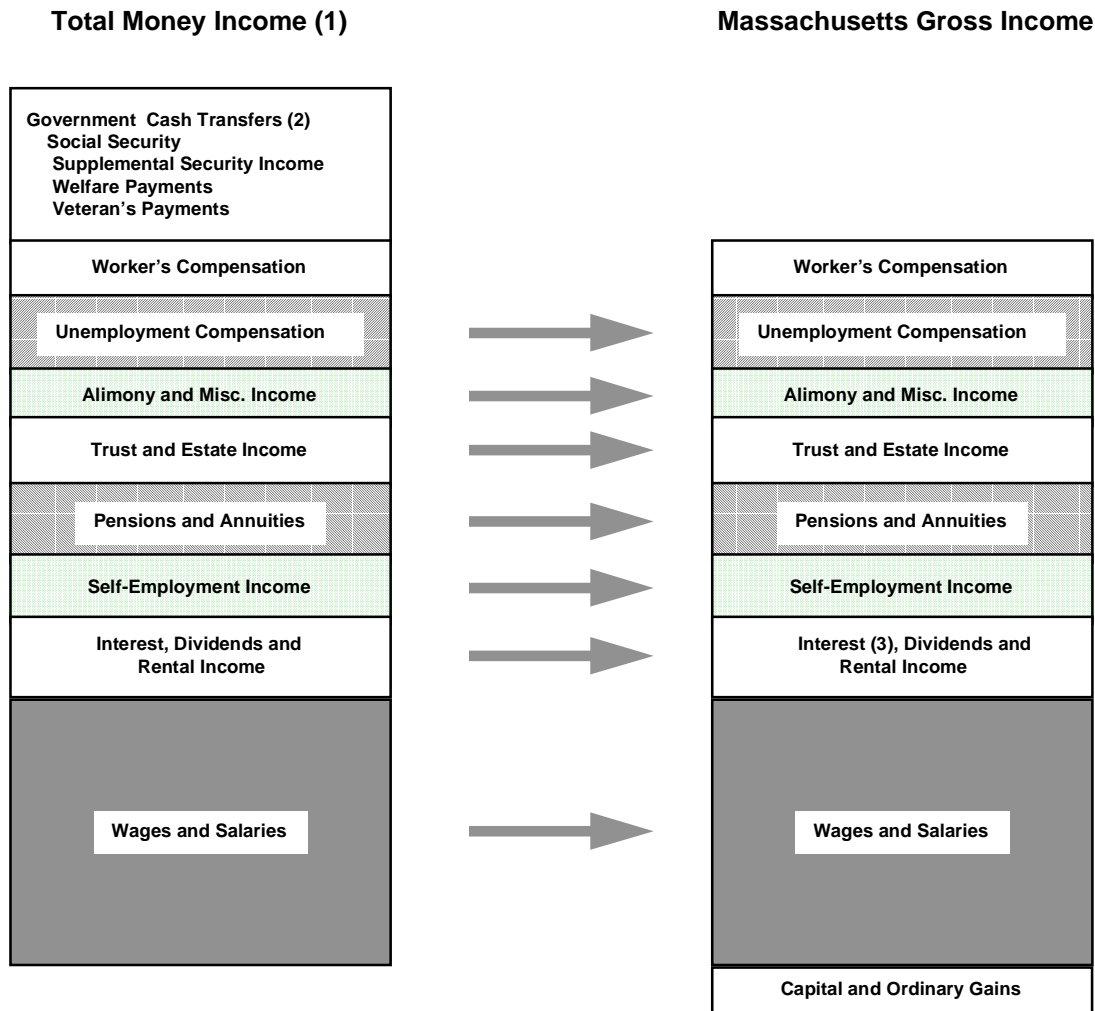
Massachusetts Net Adjusted Gross Income, the income measure used to produce the statistical tables in this report, is derived from Massachusetts gross income. As a result, many of the same distinctions between total money income and gross income also apply to Massachusetts Net Adjusted Gross Income.† Most importantly, like gross income, Massachusetts Net Adjusted Gross Income does not include most government cash payments and does include capital gains. For the reasons explained above, Massachusetts Net Adjusted Gross Income therefore tends to better represent the incomes of higher income filers than of lower income filers.

* Further information on total money income may be obtained from the following report: U.S. Bureau of the Census, Current Population Reports, Series P-60, No. 197, *Money Income in the United States: 1996 (With Separate Data on Valuation of Noncash Benefits)*, U.S. Government Printing Office, Washington, DC, September, 1997.

† Massachusetts Net Adjusted Gross Income is a somewhat closer approximation of total money income for two principal reasons: (1) similar to total money income, self-employment income and rental income are net of ordinary business expenses, and (2) capital gains are less than they would otherwise be because they are net of the 50% long-term capital deduction.

Chart I-3: Principal Components of Total Money Income and Massachusetts Gross Income

PRINCIPAL COMPONENTS OF:



An equivalent income component is included in both income concepts, but the definitions of the component are not an exact match.

- NOTES:**
- (1) The standard income definition used by the U.S. Bureau of the Census to measure the Income of persons, households and families.
 - (2) Some government cash transfers, such as government payments of worker's compensation, unemployment compensation and government employee pensions, are included in separate income categories. The value of non-cash transfers, such as food stamps and Medicaid, is not included in money income.
 - (3) Excludes interest earned on obligations of the United State, and the Commonwealth and its political subdivisions.

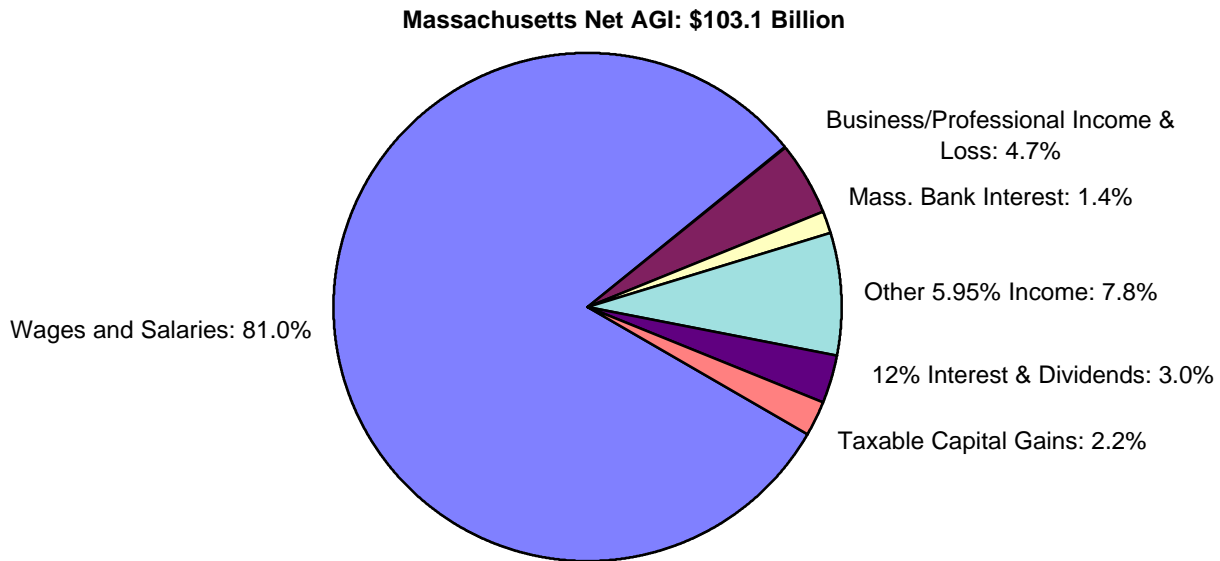
SOURCE: Massachusetts Department of Revenue

II. STATISTICS OF INCOME

1993 Highlights

- For 1993, a total of 2,840,501 returns were filed. Of these 56.1% were from single filers, 42.0% were from married couples filing joint returns, and 2.0% were from married individuals filing separate returns. The number of returns filed was 0.75% higher than for 1992.
- Total 1993 Massachusetts Net AGI was \$103.1 billion. This was 2.2% higher than 1992 total Massachusetts Net AGI.
- Wages and salaries increased by 3.0% in 1993. In 1993, wages and salaries increased to \$83.5 billion from \$81.1 billion in 1992, an increase of \$2.4 billion.
- Wages and salaries were the single largest source of income, representing almost 81% of all income reported.
- Chart II-1 below shows the relative importance of major types of income reported on Massachusetts income tax returns for tax year 1993. Business and professional income, Massachusetts bank interest and other types of 5.95% income, account for 13.9%, while 12% income from capital gains, interest and dividends account for 5.2%.

**Chart II-1: Massachusetts Income by Source,
As a Percent of Massachusetts Net AGI,
All Filers, 1993**



-
- The number of taxpayers age 65 and over decreased. While the number of returns claiming at least one person 65 or older decreased 0.83% from 1992 to 1993, the share of such returns as a percentage of all returns declined by only 0.17% during this same period.

- The number of returns claiming No Tax Status increased, while of returns claiming the Limited Income Credit decreased. The number of returns claiming No Tax Status increased by 14.2% to 560,134 in 1993. Returns claiming the related Limited Income Credit in 1993 fell by 9,497 or 3.2% to 287,633 returns or 10.1% of all returns.
- Returns filed by nonresidents increased. The number of returns filed by persons who claim residence outside of Massachusetts increased by 3.7% to 215,045. Nonresidents' share of the tax returns showed an increase of 0.22%.
- In 1993, positive business and professional income or sole proprietor income rose 4.4% and business losses showed a reduction of 3.0%, compared to 1992 levels. The net effect of growth in income and decline in losses was an increase in net business and professional income of 5.0% from the prior year 1992.
- Income from partnerships, S corporations, and trusts rose nearly \$138 million or 3.5% from 1992, while losses increased 0.5%, or \$6.5 million. The net income from these sources thus rose 4.9% from the prior year.
- Rental and royalty income showed an increase of 4.0% and losses showed a reduction of 5.1% from 1992. The net effect of the growth in rental and royalty income and decline in losses was a decrease in net rental and royalty loss of 24.8% over the prior year.
- Combined income from the three categories, business and professional income, partnerships, S corporations and trust, rents and royalty, showed growth of 4.0% and a decline in losses of 2.3%, for an increase in net income of 6.7% over 1992.
- Interest income from Massachusetts banks for 1993 showed a decline. For 1993, \$1.7 billion was reported as interest income from Massachusetts banks. After exemptions, income from Massachusetts banks was \$1.5 billion. Taxable interest dropped more than \$0.6 billion or nearly 30.7% from 1992.
- Dividend and interest income taxed at 12% increased \$40.7 million to \$3.04 billion in 1993. This was an increase of 1.4% from 1992.
- Taxable capital gains income grew for the third year in a row. In 1993, adjusted taxable capital gains increased to \$2.3 billion, from \$1.7 billion reported in 1992. The 1993 level was 31.4% higher than the amount reported in 1992, 58.2 % higher than in 1991 and 72.8% higher than the 1990 level. Prior to 1991, capital gains realizations had been declining, following the Federal Tax Reform Act of 1986.
- Growth in taxable income outpaced an increase in total taxes. While taxable 5.95% income increased by 2.4% or \$1.9 billion to \$80.73 billion and taxable 12% income increased by 12.4% or \$553.7 million to \$5.0 billion in 1993, total taxes before credits increased by \$176.8 million, or 3.4%, to \$5.4 billion.

Average Filer Profiles

Here we profile the average Massachusetts taxpayer, as well as the average single filer and the average joint filer. In these profiles, all averages are calculated as the arithmetic mean, the total amount of income (or exemptions or credits) reported by taxpayers divided by the number of taxpayers reporting. At the end of this section, median income amounts are also reported. Median income is the amount of income at the center of the income distribution, with 50% of taxpayers reporting more income than the median, and 50% reporting less.

The Average Filer

A total of 2,840,501 returns were filed in 1993. The average Massachusetts Net Adjusted Gross Income of all Massachusetts filers was \$36,305. This was \$522 or 1.5% more than the average filer's 1992 income of \$35,783. Wages, tips, salaries, Massachusetts bank interest and other 5.95% income amounted to \$34,434, or 94.8% of the average filer's gross 1993 income. The average filer reported \$1,871 in 12% income from capital gains, dividends and interest from sources other than Massachusetts banks.

After claiming \$6,276 in deductions and exemptions, the average filer had a total of \$30,184 in taxable income. This average Massachusetts filer owed taxes of \$1,691 for 5.95% income and \$211 for 12% income, for a total tax of \$1,903. The average filer was able to claim \$59 in tax credits, reducing the final tax bill to \$1,844. After taking all exemptions, deductions, and credits into consideration, the average taxpayer was taxed at an effective rate of 5.1%.^{*} This is higher than the 5.0% effective rate of 1992,

At \$1,843, the average filer's final tax bill for 1993 was \$46 or 2.6% higher than the average filer's 1992 tax bill of \$1,798. This nominal increase resulted from the average filer's higher income. From 1990 to 1993 the average filer's earned income rose 9.2%, while total tax rose 11.0%, reflecting the higher total 12% income in 1993. The income and taxes of the average Massachusetts filer for 1990 through 1993 are summarized in **Table II-A**.

Table II-A: The Average Massachusetts Filer, 1990 - 1993

	1990	1991	1992	1993
Part B (5.95%) Income	\$31,528	\$32,173	\$34,105	34,434
Part A (12%) Income	1,543	1,576	1,678	1,871
Total (Mass. Net AGI)	\$33,071	\$33,749	\$35,783	\$36,305
Tax After Credits	\$1,661	\$1,771	\$1,798	\$1,844
Part B Tax Rate	5.95%	6.25%	5.95%	5.95%
Part A Tax Rate	12.00%	12.00%	12.00%	12.00%

Notes: Detail may not add to total because of rounding. Average deductions and exemptions are greater than the difference between total income and taxable income, because the deductions and exemptions of some taxpayers exceed their total income. Similarly, some taxpayers have excess credits, so that the average credits are greater than the difference between tax liability before credits and after credits.

^{*} The effective rate is calculated by dividing tax after credits by Massachusetts Net Adjusted Gross Income.

The Average Non-joint (Single and Married filing separately) Filers

In 1993, 1,648,467 Massachusetts income tax returns, or 58.0% of all filings, were from single individuals and married individuals filing separately. The average income of the Massachusetts single filer was \$19,536 in 5.95% income and \$1,011 in 12% income, for a total Massachusetts Net Adjusted Gross Income of \$20,547. After claiming \$4,421 in deductions and exemptions, the average single filer had a total taxable income of \$16,020. This filer's 1993 income tax liability was \$900 for 5.95% income and \$108 for 12% income. The average single filer claimed \$40 in tax credits, reducing the final state income tax bill to \$968. In 1993, the average single filer's effective tax rate was 4.7%.

The Average Joint Filer

In 1993, 1,192,034 Massachusetts tax returns, or 42.0% of all state income tax returns, were filed by married couples filing jointly. The average income of the Massachusetts joint filer was a Massachusetts Net Adjusted Gross Income of \$58,096, of which \$55,036 was 5.95% income and \$3,060 was 12% income. The average joint filer saw an increase of 2.3% in Massachusetts Net Adjusted Gross income in 1993. For 1993, the average joint return claimed \$8,841 in total deductions and exemptions, had taxable income of \$49,772, and accrued a total tax liability of \$3,141, of which \$2,785 was 5.95% tax and \$355 was 12% tax. The average couple filing a joint return claimed \$86 in credits from their tax bill, for a final Massachusetts income tax of \$3,055. The average joint filers' effective tax rate for 1993 rose to 5.3% from the rate of 5.2% in 1992.

The main characteristics of the average Massachusetts filer overall, the average single filer and the average joint filer are summarized below in **Table II-B**. As shown below, the average joint filer received an income that is nearly three times higher than that of the average single filer and paid three times more in taxes than the average single filer.

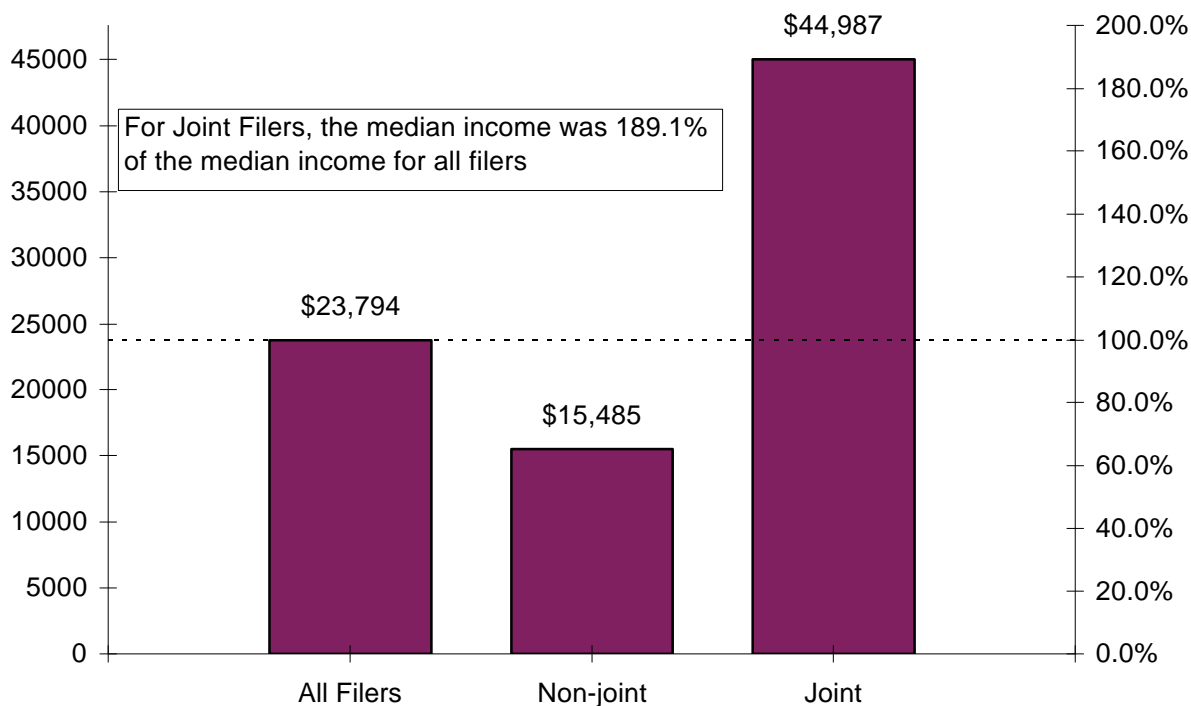
Table II-B: Comparison of Average Filers in 1993			
Items	Average Filer	Average Non-joint Filer	Average Joint Filer
5.95% Income	\$ 34,434	\$ 19,536	\$ 55,036
12% Income	1,871	1,011	3,060
Total (Mass. Net AGI)	36,305	20,547	58,096
Deductions and Exemptions	6,276	4,421	8,841
Total Taxable Income	30,184	16,020	49,772
5.95% Tax	1,691	900	2,785
12% Tax	211	108	355
Credits	59	40	86
Tax After Credits	1,844	968	3,055
Effective Tax Rate	5.1%	4.7%	5.3%

Notes: Detail may not add to total because of rounding. Average deductions and exemptions are greater than the difference between total income and taxable income, because the deductions and exemptions of some taxpayers exceed their total income. Similarly, some taxpayers have excess credits, so that the average credits are greater than the difference between tax liability before credits and after credits.

Median Income

Median income is the amount of income at the center of the income distribution, with 50% of taxpayers reporting more income than the median, and 50% reporting less. In 1993, the median Massachusetts Net AGI reported was \$23,794.

Chart II-2: Comparison of Median Income, Tax Year 1993



SOI Tables, Charts and Explanatory Notes

This section consists of 51 statistical tables and 2 charts. Below are general notes on the data upon which the tables are based; definitions of terms, abbreviations and symbols used in the tables; and notes to which readers should refer when reviewing specific tables.

General

- Tax return data used in the *Statistics of Income* reflect the information on tax returns filed with the Massachusetts Department of Revenue. This includes all timely filed returns and returns filed under extension. The data do not reflect any changes that may have been made or that are likely to be made in the future as a result of audits. This is of particular relevance for high-income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more room for disagreement about the proper interpretation of tax laws.
- The tax return data used in the preparation of this report do not capture the incomes of those who do not submit returns. As a result, the statistics for the lowest income classes tend to be understated as a measure taken from the entire population. This is because individuals and married couples filing jointly, who receive gross income less than \$8,000 generally are not required to file a Massachusetts income tax return, although some do file to claim a refund.
- Tax law and tax form changes may affect the year-to-year comparability of the data.
- Detail may not add to totals because of rounding.
- A seeming inconsistency in the tables which display tax is that some tax liability is reported in the lowest income class (under \$5,000). Since the Massachusetts Adjusted Gross Income threshold for No Tax Status (NTS) is \$8,000 for single filers and \$12,000 for joint filers, it might seem that there should not be any tax paid by this income group.

However, as explained in the **Income Concepts** section of Part I of this report, the income classes used in these tables are based on Massachusetts *Net* Adjusted Gross Income, not on Massachusetts Adjusted Gross Income (AGI), which is calculated differently for the purpose of determining eligibility for No Tax Status. The key difference is that unlike AGI, which only allows 12% income connected with a trade or business to be offset by 5.95% losses, Net AGI allows *all* 12% income to be offset by 5.95% losses. As a result of this difference, under certain circumstances AGI can exceed the NTS threshold even when Net AGI is below the NTS threshold and/or negative. Thus, filers can have a Net AGI below \$5,000 and still incur a tax liability.

The vast majority of individuals in the class with income below \$5,000 reported low income from both the 5.95% and 12% categories and had no tax liability. Most of the tax reported in that class was reported by a small number of taxpayers who had substantial amounts of positive 12% income accompanied by large 5.95% losses. Also, a small amount of the tax reported in the lowest income brackets is accounted for by married taxpayers filing separate (MFS) returns, for whom No Tax Status provisions do not extend.

Terms, Abbreviations and Symbols

The following definitions reflect Massachusetts tax law in effect for taxable years beginning on or after January 1, 1993 and before January 1, 1994. For further clarification of the terminology used in this report, please refer to the Massachusetts 1993 Income Tax Forms in the **Appendix**, and to Chapter 62 of the *Massachusetts General Laws*.

#	Data not reported to maintain taxpayer confidentiality.
--	Data not available for publication.
5.95% Income	See Part B Income.
12% Income	See Part A Income.
65-and-Over Exemption.....	A reduction of \$700 per person from adjusted gross income which taxpayers aged 65 and over receive.
Capital Asset.....	Generally, all property used for personal purposes or investment such as a personal residence or corporate stock. Capital assets do not include property held mainly for sale to customers or other property used in a trade or business.
Capital Gain or Loss.....	Profit or loss from the sale or exchange of capital assets. In the tables of this report, the term capital gain generally refers to Massachusetts adjusted capital gains, after the 50% deduction for long-term gains.
Credit ..	An amount which a taxpayer may directly offset against the tax determined on taxable income.
Deduction.....	An amount which a taxpayer is allowed to subtract from income.
Dependent.....	One who legally relies on a taxpayer for financial support. Generally, for Massachusetts tax purposes, a person is considered a dependent if he or she can be claimed as such on the taxpayer's federal income tax return. In a few cases, the number of dependents claimed for Massachusetts purposes and for U.S. purposes may differ. For U.S. tax purposes, a dependent exemption is not allowed for a person who would otherwise be a dependent but who files his/her own income tax return and claims a personal exemption. For Massachusetts tax purposes, a dependent exemption can be claimed for such a person.
Dependent Exemption.....	A reduction of \$1,000 per dependent from adjusted gross income.
Excess Revenue Credit (ERC)	Reduction in tax given to eligible taxpayers when state revenues exceed legal tax limit. This credit was not available to taxpayers in 1992.
Exemption.....	An amount which is allowed as a reduction to adjusted gross income in calculating taxable income.
Filer, Filing Unit	An individual or married couple that submits an income tax return.

<i>Filing Threshold</i>	The income level at or above which a taxpayer is required to file a return. The filing threshold for married or single residents is gross income of \$8,000. Nonresidents are required to file a return if they receive Massachusetts source income in excess of the personal exemption multiplied by the ratio of Massachusetts income to total income. Minimally, this means that nonresidents must file if they receive Massachusetts source income in excess of \$2,200 if single, or \$4,400 if married filing jointly. The filing threshold may be much lower, however, if the nonresident earns only a small portion of income in Massachusetts.
<i>Gross Income</i>	All employee compensation; business, professional, or partnership income; rent, royalty, and real estate income; taxable pensions and annuities; alimony; interest and dividends; capital gains; gambling winnings; unemployment compensation; taxable portion of scholarships and fellowships; and all other income available for taxation.
<i>Legal Residence</i>	The term 'legal residence' denotes the place of one's permanent home and to which, whenever one is absent, one has the intention of returning. Generally, the locale where the most important family, social, economic, political, and religious activities take place.
<i>Limited Income Credit (LIC)</i>	Special tax reduction given to eligible filers with Mass. Adjusted Gross Income between \$8,000 and \$14,000 if single, and between \$12,000 and \$21,000 if filing jointly. When determining eligibility for this credit, part-year residents must also include income received while a nonresident, while nonresident filers must include income from non-Massachusetts sources.
<i>Married Filing Jointly</i>	The tax return status of a married person who submits one tax return together with his or her spouse.
<i>Married Filing Separately (MFS)</i>	The tax return status of a married person who submits a return separately from his or her spouse.
<i>Massachusetts Adjusted Gross Income (Mass. AGI)</i>	An intermediate step between gross income and taxable income that reflects allowable deductions for certain expenses related to income production, losses and other items. Not all exemptions and other deductions are allowed in the calculation of Mass. AGI. Mass. AGI is used to determine eligibility for No Tax Status and the Limited Income Credit.
<i>Massachusetts Bank Interest</i>	Interest received from Massachusetts bank deposits. Massachusetts bank interest is taxed at a rate of 5.95 percent.

<i>Massachusetts Net Adjusted Gross Income (Mass. Net AGI)</i>	Massachusetts gross 5.95% income after deduction of ordinary business expenses and certain other deductions related to the cost of producing income, and net of Massachusetts bank interest exemption (Massachusetts Form 1, Item 12), plus adjusted gross 12% income from interest, dividends, and capital gains (Massachusetts Form 1, Item 36). Mass. Net AGI is used solely to produce the Massachusetts <i>Statistics of Income</i> . It is distinct from Mass. AGI, which is used to determine eligibility for No Tax Status and the Limited Income Credit.
<i>Median Income</i>	The amount of the middle value in a distribution of income, above and below which lie an equal number of values.
<i>NA</i>	Not Applicable
<i>No Tax Status (NTS)</i>	The level below which no tax is imposed on a taxpayer. A single taxpayer qualifies if his or her Mass. Adjusted Gross Income is \$8,000 or less. A husband and wife filing jointly qualify if their Mass. Adjusted Gross Income is \$12,000 or less. When determining eligibility for No Tax Status, part-year residents must also include income received while a nonresident, while nonresident filers must include income from non-Massachusetts sources.
<i>Nonresident (NR)</i>	One who maintains a legal residence outside of Massachusetts but receives income from Massachusetts sources.
<i>Part A Income</i>	Dividends, capital gains, and interest from sources other than Massachusetts banks. Part A income is taxed at a rate of twelve percent.
<i>Part B Income</i>	Income from employment, profession, trade or business, trusts, pensions, annuities, Massachusetts bank interest, IRA/Keogh distributions, rental income or loss from real estate, unemployment compensation, alimony income winnings, and certain other sources. Part B income is taxed at a rate of 5.95 percent.
<i>PTNRSP</i>	Partnership
<i>Part-Year Resident</i>	One who has maintained a legal residence in Massachusetts for only part of the tax year.
<i>Personal Exemption</i>	A reduction in taxable income of \$2,200 (\$4,400 for joint filers) which all taxpayers receive.
<i>Resident</i>	One who maintains a legal residence in Massachusetts.
<i>Single Filer</i>	An individual who submits a tax return for himself or herself.
<i>Tax Burden Ratio</i>	The proportion of Massachusetts net adjusted gross income used to pay taxes.
<i>Tax Liability</i>	The amount of tax that a taxpayer is required to pay for a given year. Generally, in this report tax liability refers to tax liability before credits unless otherwise specified.

<i>Tax Year</i>	The year in which income subject to tax is received. This usually corresponds to the calendar year.
<i>Taxable Income</i>	Amount to which the tax rates are applied in computing tax liability before credits, after subtracting allowable deductions and exemptions. For purposes of calculating tax, deductions and exemptions cannot reduce taxable income to less than zero dollars.
<i>Total Money Income</i>	The standard income definition used by the U.S. Bureau of the Census to measure the income of persons, households, and families. Includes money wages or salary, net income from self-employment, Social Security or railroad retirement income, Supplemental Social Security income, public assistance payments, interest, dividends, royalties, net rental income, veteran's payments, unemployment or worker's compensation, pensions, and other periodic cash income. Excludes receipts from the following sources: money received (including capital gains) from the sale of property, such as stocks, bonds, a house, or a car (unless the person was engaged in the business of selling such property, in which case the net proceeds would be counted as income from self-employment); withdrawals of bank deposits; money borrowed; tax refunds; gifts; and lump-sum inheritances or insurance payments. Also excludes the value of non-cash benefits and transfers, such as food stamps, health benefits, and subsidized housing.

Notes to Specific Tables

Table	Item	Explanatory Note
Table II-1	Applicable Tax Rates	In 1988 and prior years, Massachusetts gross income was divided into two income categories, Part B, taxed at 5% and Part A, taxed at 10%. In 1989, Part B income was divided into two classes: Part B (wages, tips and salaries; business, profession, trade or farm income; partnership and S corporation income; other income such as winnings, fees, etc.) taxed at 5.375% and Part C (pension and annuity income; alimony received; rental income from real estate; unemployment compensation; taxable IRA/Keogh distributions; and Massachusetts bank interest) taxed at 5%. In 1990, the distinction between Part B and Part C income remained, but both categories were taxed at 5.95%. In addition, the rate on Part A income (which is made up of interest, dividends, and capital gains) increased to 12% from its previous rate of 10%. In 1991, the distinction between Part B income and Part C income was fully eliminated and Part B income was taxed at 6.25% and Part A income continued to be taxed at 12%. In 1992, the tax rate on Part B income was reduced from 6.25% to 5.95%, and Part A income continued to be taxed at 12%.

Table	Item	Explanatory Note
	(C)	Denotes an income item classified as Part C income in 1989 and 1990 and subject to a 5% tax rate in 1989 and a 5.95% rate in 1990. (See above.)
Table II-1	Partnership, S Corporation, and Trust Income (Loss)	Beginning in 1989, the rental income (loss) from real estate of partnerships, S corporations, and trusts, which previously was included in this category, is included in Rents & Royalties Income (Loss).
	Massachusetts Bank Interest	Beginning in 1989, Massachusetts Bank Interest includes interest on all Massachusetts bank deposits. Prior to 1989, interest from Massachusetts term or time deposits with a principal amount of \$100,000 or more was instead treated as Part A income. This treatment was ended by a November 1989 court decision.
	Interest After Exemption	Massachusetts bank interest after the allowable exemptions. The maximum exemptions are \$100 for individual returns and \$200 for joint returns.
	Unemployment Compensation	In 1988 and prior years, taxable unemployment compensation is included in Other 5.95% Income.
	Other 5.95% Income	For 1992, this category includes income such as winnings, fees, and taxable IRA/Keogh distributions, and other income not reported elsewhere on the Massachusetts return. For 1989, this category includes the following types of income taxed at 5.375%: winnings, fees, prizes and awards, ordinary net gain or loss, rental income or loss from tangible personal property and other income reported on U.S. 1040, line 22 not reported elsewhere on the Massachusetts return; and taxable IRA/Keogh distributions, taxed at 5%. In 1988 and prior years, rental income or loss from tangible property is included in Rents & Royalties Income (Loss). In 1988 and prior years, other 6.25% income includes unemployment compensation.
	Total Non-Wage and Salary Income	Total 5.95% income, excluding wages and salaries. Does not include non-Massachusetts bank interest, dividends, or capital gains, which are in the 12% income category.
	Capital Gains	Adjusted long- and short-term gains, after the applicable deduction for long-term gains. Beginning in 1983, the long-term deduction is 50%.
	Total Deductions, Total Exemptions	The total amount of deductions or exemptions available to filers for the purpose of reducing taxable income. Because some filers have deductions and exemptions which exceed the income against which they can be applied, some amounts of deductions and exemptions, in effect, go unused.
	Total Credits	The total amount of credits available to filers for the purpose of reducing tax liability. Because some filers have credits which exceed the tax liability against which they can be applied, some amounts of credits, in effect, go unused.

Table	Item	Explanatory Note
Table II-2	No Tax Status	The method used to determine the number of No Tax Status filers in the years 1986 to 1992 differs from the method used for prior years. The method used for years prior to 1986 slightly understates the number of filers claiming No Tax Status. The methodology used for 1986 and subsequent years accurately reflects the number of No Tax Status filers.
Table II-13		See notes to Table II-1.
Table II-14	Rent Paid, Rental Deduction	Excludes qualified Massachusetts rent paid by nonresident filers, but includes the rental deductions reported by nonresident filers.
	Early Savings Withdrawal	Deduction for penalties on early savings withdrawals.
	Exemption Items	The individual exemption items reported by nonresident filers are before apportionment to Massachusetts. However, in Tables II-1, II-6, II-7, and II-8, Total Exemptions are after nonresident apportionment.
Table II-18	Capital Gains	Adjusted long- and short-term gains, after the 50% deduction for long term gains.
	Capital Gains Filers	Filers reporting income from capital gains.

Massachusetts Individual Income Tax Statistics/1993

Table II-1 Selected Income and Tax Items for Selected Years, 1984-1993
(Dollar amounts are in Thousands.)

ITEM		1984	1989	1990	Percent Change 1989-1990	1991	Percent Change 1990-1991
NUMBER OF ALL RETURNS		2,751,805	2,939,690	2,909,550	-1.03 %	2,832,467	-2.65 %
5.95% INCOME							
	Applicable Tax Rate	5.375%	except (c)=5%	5.95%	NA	6.25%	NA
Wages & Salaries	Number of Returns	2,404,585	2,593,945	2,546,214	-1.84	2,453,094	-3.66
	Amount	\$ 51,978,160	\$ 75,813,992	\$ 77,684,474	2.47	\$ 77,249,418	-0.56
Business/Profession Income	Number of Returns	208,748	273,107	273,242	0.05	277,948	1.72
	Amount	\$ 2,662,929	\$ 4,421,522	\$ 4,466,375	1.01	\$ 4,522,942	1.27
Business/Profession Loss	Number of Returns	58,524	63,678	71,856	12.84	73,595	2.42
	Amount	\$ -270,600	\$ -422,688	\$ -492,908	-16.61	\$ -436,203	11.50
Ptnrsp/S-Corp/Trust Income	Number of Returns	48,828	71,318	78,292	9.78	84,165	7.50
	Amount	\$ 819,086	\$ 2,459,643	\$ 3,207,129	30.39	\$ 3,332,722	3.92
Ptnrsp/S-Corp/Trust Loss	Number of Returns	46,404	65,152	69,385	6.50	64,496	-7.05
	Amount	\$ -774,708	\$ -1,085,923	\$ -1,400,690	-28.99	\$ -1,538,839	-9.86
Rents(c) & Royalties Income	Number of Returns	102,765	117,368	118,391	0.87	111,926	-5.46
	Amount	\$ 370,292	\$ 803,837	\$ 870,577	8.30	\$ 752,230	-13.59
Rents(c) & Royalties Loss	Number of Returns	148,118	181,652	187,829	3.40	175,300	-6.67
	Amount	\$ -722,888	\$ -1,417,162	\$ -1,500,777	-5.90	\$ -1,237,789	17.52
Pensions & Annuities(c)	Number of Returns	242,357	346,689	336,672	-2.89	344,953	2.46
	Amount	\$ 1,098,420	\$ 2,180,414	\$ 2,276,947	4.43	\$ 2,465,237	8.27
Alimony Received(c)	Number of Returns	14,679	14,039	15,070	7.34	13,779	-8.57
	Amount	\$ 98,847	\$ 124,313	\$ 140,246	12.82	\$ 136,012	-3.02
Mass. Bank Interest(c)	Number of Returns	1,813,372	2,049,891	2,020,012	-1.46	1,961,481	-2.90
	Amount	\$ 3,253,981	\$ 4,305,702	\$ 4,314,167	0.20	\$ 3,632,125	-15.81
Interest After Exemption(c)	Number of Returns	1,206,486	1,379,383	1,361,003	-1.33	1,297,795	-4.64
	Amount	\$ 3,031,753	\$ 4,055,963	\$ 4,067,709	0.29	\$ 3,394,369	-16.55
Unemployment Compensation(c)	Number of Returns	--	224,278	293,304	30.78	329,245	12.25
	Amount	--	\$ 617,249	\$ 919,401	48.95	\$ 1,187,172	29.12
Other 5.95% Income	Number of Returns	--	184,740	237,249	28.42	236,583	-0.28
	Amount	--	\$ 1,344,497	\$ 1,494,450	11.15	\$ 1,301,323	-12.92
Total 5.95% Income	Number of Returns	2,737,176	2,924,840	2,894,350	-1.04	2,816,173	-2.70
	Amount	\$ 59,166,994	\$ 89,110,148	\$ 91,732,933	2.94	\$ 91,128,594	-0.66
Total Non-Wage & Salary Income	Number of Returns	--	--	--	--	--	--
	Amount	\$ 6,089,544	\$ 13,296,156	\$ 14,048,458	5.66	\$ 13,879,176	-1.20
Total Exemptions	Number of Returns	2,745,563	2,937,973	2,904,602	-1.14	2,828,641	-2.62
	Amount	\$ 9,611,783	\$ 11,138,643	\$ 11,138,392	0.00	\$ 11,009,611	-1.16
Total Deductions	Number of Returns	2,365,508	2,432,056	2,413,450	-0.77	2,347,571	-2.73
	Amount	\$ 5,118,650	\$ 6,693,245	\$ 6,741,308	0.72	\$ 6,544,324	-2.92
Taxable 5.95% Income	Number of Returns	--	2,331,873	2,310,507	-0.92	2,243,821	-2.89
	Amount	\$ 45,057,991	\$ 71,711,879	\$ 74,636,758	4.08	\$ 74,430,346	-0.28
5.95% Tax	Number of Returns	2,363,043	2,331,873	2,310,507	-0.92	2,243,821	-2.89
	Amount	\$ 2,421,867	\$ 3,831,004	\$ 4,440,887	15.92	\$ 4,651,897	4.75
12% INCOME							
	Applicable Tax Rate	10.75%	10%	12%	NA	12%	NA
Interest & Dividends	Number of Returns	579,801	731,157	726,323	-0.66	728,713	0.33
	Amount	\$ 2,358,547	\$ 3,098,734	\$ 3,176,231	2.50	\$ 3,029,358	-4.62
Capital Gains	Number of Returns	143,682	241,627	197,034	-18.46	220,951	12.14
	Amount	\$ 1,945,104	\$ 1,860,505	\$ 1,313,515	-29.40	\$ 1,435,210	9.26
Total 12% Income	Number of Returns	--	758,704	746,435	-1.62	748,931	0.33
	Amount	\$ 4,303,651	\$ 4,959,239	\$ 4,489,746	-9.47	\$ 4,464,568	-0.56
Taxable 12% Income	Number of Returns	--	658,673	644,584	-2.14	640,737	-0.60
	Amount	\$ 4,134,809	\$ 4,720,856	\$ 4,252,707	-9.92	\$ 4,214,988	-0.89
12% Tax	Number of Returns	603,156	658,673	644,584	-2.14	640,737	-0.60
	Amount	\$ 444,492	\$ 472,086	\$ 510,325	8.10	\$ 505,799	-0.89
Total Tax Before Credits	Number of Returns	2,404,285	2,355,111	2,333,435	-0.92	2,267,884	-2.81
	Amount	\$ 2,866,359	\$ 4,303,090	\$ 4,951,212	15.06	\$ 5,157,695	4.17
Total Credits	Number of Returns	--	323,906	349,107	7.78	374,188	7.18
	Amount	\$ 33,260	\$ 93,759	\$ 118,379	26.26	\$ 140,657	18.82
Total Tax After Credits	Number of Returns	--	2,354,980	2,332,500	-0.95	2,266,517	-2.83
	Amount	--	\$ 4,212,925	\$ 4,833,018	14.72	\$ 5,017,380	3.81

SOURCE: Massachusetts Department of Revenue

NOTE: Detail may not add to total because of rounding. See Notes to Part II Tables.

Massachusetts Individual Income Tax Statistics/1993

Table II-1 Selected Income and Tax Items for Selected Years, 1984-1993
(Dollar amounts are in Thousands.)

-continued-

ITEM		1992	Percent Change 1991-1992	1993	Percent Change 1992-1993	Total Percent Change 1984-1993	Annual Avg. Percent Change 1984-1993
NUMBER OF ALL RETURNS		2,819,224	-0.47 %	2,840,501	0.75 %	2.45 %	0.24 %
5.95% INCOME							
	Applicable Tax Rate	5.95%	NA	5.95%	NA	NA	NA
Wages & Salaries	Number of Returns	2,438,873	-0.58	2,468,480	1.21	1.43	0.14
	Amount	\$ 81,076,782	4.95	\$ 83,488,720	2.97	55.98	4.55
Business/Profession Income	Number of Returns	292,651	5.29	303,653	3.76	40.19	3.44
	Amount	\$ 4,972,066	9.93	\$ 5,189,616	4.38	86.71	6.44
Business/Profession Loss	Number of Returns	72,917	-0.92	71,669	-1.71	24.59	2.22
	Amount	\$ -397,473	8.88	\$ -385,766	2.95	-46.89	-3.92
Ptnrsp/S-Corp/Trust Income	Number of Returns	91,030	8.16	96,969	6.52	86.43	6.43
	Amount	\$ 3,974,236	19.25	\$ 4,111,822	3.46	385.20	17.11
Ptnrsp/S-Corp/Trust Loss	Number of Returns	59,504	-7.74	57,638	-3.14	28.23	2.52
	Amount	\$ -1,323,942	13.96	\$ -1,330,467	-0.49	-70.90	-5.51
Rents(c) & Royalties Income	Number of Returns	114,612	2.40	117,926	2.89	11.53	1.10
	Amount	\$ 822,779	9.38	\$ 856,042	4.04	122.20	8.31
Rents(c) & Royalties Loss	Number of Returns	176,209	0.52	174,427	-1.01	18.97	1.75
	Amount	\$ -1,205,424	2.61	\$ -1,143,608	5.13	-66.75	-5.25
Pensions & Annuities(c)	Number of Returns	345,749	0.23	324,990	-6.00	42.66	3.62
	Amount	\$ 2,687,110	9.00	\$ 2,663,717	-0.87	144.63	9.36
Alimony Received(c)	Number of Returns	12,907	-6.33	13,303	3.07	-12.07	-1.28
	Amount	\$ 134,338	-1.23	\$ 135,847	1.12	35.91	3.12
Mass. Bank Interest(c)	Number of Returns	1,860,315	-5.16	1,794,843	-3.52	2.59	0.26
	Amount	\$ 2,347,823	-35.36	\$ 1,673,038	-28.74	-27.85	-3.21
Interest After Exemption(c)	Number of Returns	1,123,484	-13.43	967,601	-13.87	-6.88	-0.71
	Amount	\$ 2,132,388	-37.18	\$ 1,477,715	-30.70	-29.66	-3.46
Unemployment Compensation(c)	Number of Returns	318,569	-3.24	273,007	-14.30	--	--
	Amount	\$ 1,390,996	17.17	\$ 1,038,657	-25.33	--	--
Other 5.95% Income	Number of Returns	224,390	-5.15	248,872	10.91	--	--
	Amount	\$ 1,886,634	44.98	\$ 1,706,633	-9.54	115.66	7.99
Total 5.95% Income	Number of Returns	2,800,086	-0.57	2,816,816	0.60	2.30	0.23
	Amount	\$ 96,150,489	5.51	\$ 97,808,928	1.72	62.51	4.98
Total Non-Wage & Salary Income	Number of Returns	--	--	--	--	--	--
	Amount	\$ 15,073,707	8.61	\$ 14,320,208	-5.00	147.53	9.49
Total Exemptions	Number of Returns	2,813,769	-0.53	2,831,558	0.63	2.48	0.25
	Amount	\$ 10,991,206	-0.17	\$ 11,041,247	0.46	14.35	1.35
Total Deductions	Number of Returns	2,335,000	-0.54	2,352,627	0.75	-1.29	-0.13
	Amount	\$ 6,656,855	1.72	\$ 6,786,247	1.94	30.05	2.66
Taxable 5.95% Income	Number of Returns	2,230,657	-0.59	2,236,449	0.26	--	--
	Amount	\$ 78,877,469	5.97	\$ 80,732,387	2.35	75.06	5.76
5.95% Tax	Number of Returns	2,230,657	-0.59	2,236,449	0.26	-5.60	-0.57
	Amount	\$ 4,693,209	0.89	\$ 4,803,577	2.35	93.78	6.84
12% INCOME							
	Applicable Tax Rate	12%	NA	12%	NA	NA	NA
Interest & Dividends	Number of Returns	744,848	2.21	760,086	2.05	28.47	2.54
	Amount	\$ 3,003,241	-0.86	\$ 3,043,894	1.35	27.33	2.45
Capital Gains	Number of Returns	268,746	21.63	337,429	25.56	87.04	6.46
	Amount	\$ 1,727,393	20.36	\$ 2,270,298	31.43	-11.19	-1.18
Total 12% Income	Number of Returns	766,876	2.40	785,537	2.43	--	--
	Amount	\$ 4,730,634	5.96	\$ 5,314,192	12.34	9.92	0.95
Taxable 12% Income	Number of Returns	649,018	1.29	677,317	4.36	--	--
	Amount	\$ 4,452,272	5.63	\$ 5,006,033	12.44	7.68	0.74
12% Tax	Number of Returns	649,018	1.29	677,317	4.36	7.60	0.74
	Amount	\$ 534,273	5.63	\$ 600,724	12.44	20.20	1.86
Total Tax Before Credits	Number of Returns	2,256,602	-0.50	2,265,835	0.41	-6.14	-0.63
	Amount	\$ 5,227,482	1.35	\$ 5,404,302	3.38	82.37	6.19
Total Credits	Number of Returns	367,570	-1.77	357,479	-2.75	--	--
	Amount	\$ 199,233	41.64	\$ 167,314	-16.02	499.02	19.60
Total Tax After Credits	Number of Returns	2,255,140	-0.50	2,264,274	0.41	--	--
	Amount	\$ 5,067,586	1.00	\$ 5,237,289	3.35	--	--

SOURCE: Massachusetts Department of Revenue

NOTE: Detail may not add to total because of rounding. See Notes to Part II Tables.

Massachusetts Individual Income Tax Statistics /1993
Table II-2 Selected Filer Characteristics for Selected Years, 1984-1993

NUMBER OF RETURNS

FILER CHARACTERISTICS	1984	1990	1991	Percent Change 1990-1991	1992	Percent Change 1991-1992	1993	Percent Change 1992-1993	Total Percent Change 1984-1993	Annual Avg. Percent Change 1984-1993
ALL RETURNS	2,751,805	2,909,550	2,832,467	-2.65 %	2,819,224	-0.47 %	2,840,501	0.75 %	3.22 %	0.35 %
Form 1 and 1-NR (long-form)	1,531,633	1,660,974	1,673,139	0.73	1,677,347	0.25	1,712,095	2.07	11.78	1.25
Form ABC (short-form)	1,220,172	1,248,576	1,159,328	-7.15	1,141,877	-1.51	1,128,406	-1.18	-7.52	-0.86
Resident	2,626,832	2,707,691	2,632,195	-2.79	2,611,865	-0.77	2,625,456	0.52	-0.05	-0.01
Nonresident	124,973	201,859	200,272	-0.79	207,359	3.54	215,045	3.71	72.07	6.22
Single	1,534,637	1,651,363	1,583,779	-4.09	1,573,436	-0.65	1,593,046	1.25	3.81	0.42
Married Filing Jointly	1,187,770	1,204,136	1,195,623	-0.71	1,191,084	-0.38	1,192,034	0.08	0.36	0.04
Married Filing Separately	29,398	54,051	53,065	-1.82	53,896	1.57	55,421	2.83	88.52	7.30
Returns with Dependents	849,485	876,034	871,036	-0.57	875,026	0.46	883,452	0.96	4.00	0.44
Returns with Filers 65 or Over	318,540	311,782	315,539	1.21	305,692	-3.12	303,154	-0.83	-4.83	-0.55
No Tax Status	NA	566,554	515,868	-8.95	490,561	-4.91	560,134	14.18	NA	NA
Single	NA	461,713	420,891	-8.84	401,846	-4.52	454,129	13.01	NA	NA
Married Filing Jointly	NA	104,841	94,977	-9.41	88,715	-6.59	106,005	19.49	NA	NA

PERCENT OF RETURNS

FILER CHARACTERISTICS	1984	1990	1991	Change 1990 -1991	1992	Change 1991 -1992	1993	Change 1992-1993	Change 1984- 1993	Annual Avg. Change 1984 -1993
ALL RETURNS	100.00 %	100.00 %	100.00 %	--	100.00 %	--	100.00 %	--	--	--
Form 1 and 1-NR (long-form)	55.66	57.09	59.07	1.98 %	59.50	0.43 %	60.27	0.78	4.62 %	0.51 %
Form ABC (short-form)	44.34	42.91	40.93	-1.98	40.50	-0.43	39.73	-0.78	-4.62	-0.51
Resident	95.46	93.06	92.93	-0.13	92.64	-0.28	92.43	-0.22	-3.03	-0.34
Nonresident	4.54	6.94	7.07	0.13	7.36	0.28	7.57	0.22	3.03	0.34
Single	55.77	56.76	55.92	-0.84	55.81	-0.10	56.08	0.27	0.31	0.03
Married Filing Jointly	43.16	41.39	42.21	0.83	42.25	0.04	41.97	-0.28	-1.20	-0.13
Married Filing Separately	1.07	1.86	1.87	0.02	1.91	0.04	1.95	0.04	0.88	0.10
Returns with Dependents	30.87	30.11	30.75	0.64	31.04	0.29	31.10	0.06	0.23	0.03
Returns with Filers 65 or Over	11.58	10.72	11.14	0.42	10.84	-0.30	10.67	-0.17	-0.90	-0.10
No Tax Status	NA	19.47	18.21	-1.26	17.40	-0.81	19.72	2.32	NA	NA
Single	NA	15.87	14.86	-1.01	14.25	-0.61	15.99	1.73	NA	NA
Married Filing Jointly	NA	3.60	3.35	-0.25	3.15	-0.21	3.73	0.59	NA	NA

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-3 Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	379,798	35,235	117,230	152,465
\$5,000 under \$10,000	323,481	2,274,493	134,206	2,408,700
\$10,000 under \$15,000	279,839	3,313,982	162,763	3,476,745
\$15,000 under \$20,000	254,067	4,281,194	158,601	4,439,795
\$20,000 under \$25,000	236,548	5,154,174	152,673	5,306,847
 \$25,000 under \$30,000	 200,152	 5,343,735	 146,020	 5,489,755
\$30,000 under \$35,000	170,267	5,390,155	133,972	5,524,127
\$35,000 under \$40,000	147,901	5,406,983	130,303	5,537,285
\$40,000 under \$45,000	128,478	5,329,155	123,394	5,452,549
\$45,000 under \$50,000	110,128	5,108,135	115,904	5,224,040
 \$50,000 under \$60,000	 173,682	 9,292,835	 211,052	 9,503,887
\$60,000 under \$70,000	123,537	7,809,595	182,673	7,992,268
\$70,000 under \$80,000	85,523	6,219,130	166,133	6,385,263
\$80,000 under \$90,000	57,143	4,693,179	145,083	4,838,262
\$90,000 under \$100,000	37,945	3,464,880	127,633	3,592,512
 \$100,000 under \$150,000	 75,882	 8,562,821	 456,648	 9,019,468
\$150,000 under \$200,000	23,938	3,801,891	297,359	4,099,250
\$200,000 under \$500,000	26,323	6,797,877	758,698	7,556,575
\$500,000 under \$1,000,000	4,036	2,290,310	443,600	2,733,909
\$1,000,000 or Over	1,833	3,239,169	1,150,248	4,389,417
 Total	 2,840,501	 97,808,929	 5,314,192	 103,123,121
 Under \$25,000	 1,473,733	 15,059,078	 725,473	 15,784,551
\$25,000 under \$50,000	756,926	26,578,163	649,593	27,227,756
\$50,000 under \$100,000	477,830	31,479,619	832,574	32,312,193
\$100,000 or Over	132,012	24,692,068	3,106,553	27,798,620

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-3SI Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	318,969	561,080	60,509	621,589
\$5,000 under \$10,000	259,299	1,821,017	96,985	1,918,002
\$10,000 under \$15,000	205,598	2,447,655	104,301	2,551,956
\$15,000 under \$20,000	184,085	3,121,555	94,421	3,215,976
\$20,000 under \$25,000	166,016	3,634,516	86,326	3,720,842
\$25,000 under \$30,000	128,813	3,449,354	78,164	3,527,519
\$30,000 under \$35,000	95,192	3,013,332	69,041	3,082,373
\$35,000 under \$40,000	69,092	2,516,335	64,972	2,581,307
\$40,000 under \$45,000	48,541	1,996,184	59,095	2,055,278
\$45,000 under \$50,000	32,573	1,490,054	51,746	1,541,800
\$50,000 under \$60,000	36,343	1,891,556	84,712	1,976,268
\$60,000 under \$70,000	17,428	1,060,686	62,892	1,123,579
\$70,000 under \$80,000	9,338	642,606	52,529	695,136
\$80,000 under \$90,000	5,292	408,437	39,043	447,480
\$90,000 under \$100,000	3,405	290,225	31,930	322,155
\$100,000 under \$150,000	7,310	763,789	109,301	873,089
\$150,000 under \$200,000	2,388	344,926	64,646	409,573
\$200,000 under \$500,000	2,687	621,623	153,415	775,038
\$500,000 under \$1,000,000	469	246,243	79,094	325,337
\$1,000,000 or Over	208	401,209	133,956	535,165
Total	1,593,046	30,722,381	1,577,079	32,299,460
Under \$25,000	1,133,967	11,585,823	442,541	12,028,364
\$25,000 under \$50,000	374,211	12,465,258	323,019	12,788,277
\$50,000 under \$100,000	71,806	4,293,510	271,107	4,564,617
\$100,000 or Over	13,062	2,377,790	540,412	2,918,202
Under \$8,000	482,445	1,564,051	114,853	1,678,903
\$8,000 under \$14,000	263,209	2,731,051	127,558	2,858,609
Over \$14,000	847,392	26,427,280	1,334,668	27,761,948

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-3SE Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	7,528	-36,715	3,062	-33,653
\$5,000 under \$10,000	6,956	50,324	1,508	51,832
\$10,000 under \$15,000	6,953	85,418	1,515	86,933
\$15,000 under \$20,000	6,824	117,502	1,880	119,382
\$20,000 under \$25,000	6,607	146,096	2,004	148,100
 \$25,000 under \$30,000	 5,070	 136,666	 2,072	 138,738
\$30,000 under \$35,000	3,895	124,243	1,964	126,207
\$35,000 under \$40,000	2,871	105,683	1,618	107,301
\$40,000 under \$45,000	2,018	83,659	1,819	85,478
\$45,000 under \$50,000	1,494	68,562	2,003	70,565
 \$50,000 under \$60,000	 1,872	 98,696	 3,076	 101,772
\$60,000 under \$70,000	931	57,290	2,733	60,023
\$70,000 under \$80,000	539	37,572	2,605	40,177
\$80,000 under \$90,000	394	31,146	2,103	33,249
\$90,000 under \$100,000	251	22,493	1,287	23,780
 \$100,000 under \$150,000	 591	 64,219	 6,775	 70,995
\$150,000 under \$200,000	233	36,121	3,776	39,897
\$200,000 under \$500,000	270	65,455	13,524	78,979
\$500,000 under \$1,000,000	69	36,132	10,926	47,059
\$1,000,000 or Over	55	151,615	22,900	174,515
 Total	 55,421	 1,482,178	 89,151	 1,571,328
 Under \$25,000	 34,868	 362,625	 9,969	 372,594
\$25,000 under \$50,000	15,348	518,813	9,476	528,289
\$50,000 under \$100,000	3,987	247,197	11,804	259,000
\$100,000 or Over	1,218	353,543	57,902	411,445

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-3J Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5,000	53,301	-489,131	53,659	-435,472
\$5,000 under \$10,000	57,226	403,153	35,714	438,866
\$10,000 under \$15,000	67,288	780,909	56,946	837,855
\$15,000 under \$20,000	63,158	1,042,138	62,300	1,104,438
\$20,000 under \$25,000	63,925	1,373,562	64,344	1,437,906
\$25,000 under \$30,000	66,269	1,757,715	65,784	1,823,499
\$30,000 under \$35,000	71,180	2,252,581	62,966	2,315,547
\$35,000 under \$40,000	75,938	2,784,965	63,712	2,848,678
\$40,000 under \$45,000	77,919	3,249,312	62,480	3,311,792
\$45,000 under \$50,000	76,061	3,549,520	62,155	3,611,675
\$50,000 under \$60,000	135,467	7,302,584	123,264	7,425,848
\$60,000 under \$70,000	105,178	6,691,619	117,047	6,808,666
\$70,000 under \$80,000	75,646	5,538,952	110,998	5,649,951
\$80,000 under \$90,000	51,457	4,253,596	103,937	4,357,533
\$90,000 under \$100,000	34,289	3,152,162	94,416	3,246,577
\$100,000 under \$150,000	67,981	7,734,813	340,571	8,075,384
\$150,000 under \$200,000	21,317	3,420,844	228,936	3,649,780
\$200,000 under \$500,000	23,366	6,110,799	591,760	6,702,559
\$500,000 under \$1,000,000	3,498	2,007,934	353,580	2,361,514
\$1,000,000 or Over	1,570	2,686,345	993,392	3,679,737
Total	1,192,034	65,604,370	3,647,962	69,252,332
Under \$25,000	304,898	3,110,630	272,963	3,383,593
\$25,000 under \$50,000	367,367	13,594,092	317,098	13,911,190
\$50,000 under \$100,000	402,037	26,938,913	549,663	27,488,575
\$100,000 or Over	117,732	21,960,734	2,508,239	24,468,973
Under \$12,000	138,563	201,201	110,877	312,077
\$12,000 under \$21,000	115,359	1,788,625	110,417	1,899,042
Over \$21,000	938,112	63,614,544	3,426,669	67,041,212

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-4 Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income				
Under \$5,000	379,798	93	309	401
\$5,000 under \$10,000	323,481	7,031	415	7,446
\$10,000 under \$15,000	279,839	11,842	582	12,424
\$15,000 under \$20,000	254,067	16,851	624	17,475
\$20,000 under \$25,000	236,548	21,789	645	22,435
\$25,000 under \$30,000	200,152	26,698	730	27,428
\$30,000 under \$35,000	170,267	31,657	787	32,444
\$35,000 under \$40,000	147,901	36,558	881	37,439
\$40,000 under \$45,000	128,478	41,479	960	42,440
\$45,000 under \$50,000	110,128	46,384	1,052	47,436
\$50,000 under \$60,000	173,682	53,505	1,215	54,720
\$60,000 under \$70,000	123,537	63,217	1,479	64,695
\$70,000 under \$80,000	85,523	72,719	1,943	74,661
\$80,000 under \$90,000	57,143	82,130	2,539	84,669
\$90,000 under \$100,000	37,945	91,313	3,364	94,677
\$100,000 under \$150,000	75,882	112,844	6,018	118,862
\$150,000 under \$200,000	23,938	158,822	12,422	171,244
\$200,000 under \$500,000	26,323	258,249	28,823	287,071
\$500,000 under \$1,000,000	4,036	567,470	109,911	677,381
\$1,000,000 or Over	1,833	1,767,141	627,522	2,394,663
Total	2,840,501	34,434	1,871	36,305
Under \$25,000	1,473,733	10,218	492	10,711
\$25,000 under \$50,000	756,926	35,113	858	35,971
\$50,000 under \$100,000	477,830	65,880	1,742	67,623
\$100,000 or Over	132,012	187,044	23,532	210,576

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-4SI Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income				
Under \$5,000	318,969	1,759	190	1,949
\$5,000 under \$10,000	259,299	7,023	374	7,397
\$10,000 under \$15,000	205,598	11,905	507	12,412
\$15,000 under \$20,000	184,085	16,957	513	17,470
\$20,000 under \$25,000	166,016	21,893	520	22,413
\$25,000 under \$30,000	128,813	26,778	607	27,385
\$30,000 under \$35,000	95,192	31,655	725	32,381
\$35,000 under \$40,000	69,092	36,420	940	37,360
\$40,000 under \$45,000	48,541	41,124	1,217	42,341
\$45,000 under \$50,000	32,573	45,745	1,589	47,334
\$50,000 under \$60,000	36,343	52,047	2,331	54,378
\$60,000 under \$70,000	17,428	60,861	3,609	64,470
\$70,000 under \$80,000	9,338	68,816	5,625	74,442
\$80,000 under \$90,000	5,292	77,180	7,378	84,558
\$90,000 under \$100,000	3,405	85,235	9,377	94,612
\$100,000 under \$150,000	7,310	104,485	14,952	119,438
\$150,000 under \$200,000	2,388	144,441	27,071	171,513
\$200,000 under \$500,000	2,687	231,345	57,095	288,440
\$500,000 under \$1,000,000	469	525,039	168,643	693,682
\$1,000,000 or Over	208	1,928,888	644,021	2,572,909
Total	1,593,046	19,285	990	20,275
Under \$25,000	1,133,967	10,217	390	10,607
\$25,000 under \$50,000	374,211	33,311	863	34,174
\$50,000 under \$100,000	71,806	59,793	3,776	63,569
\$100,000 or Over	13,062	182,039	41,373	223,412
Under \$8,000	482,445	3,242	238	3,480
\$8,000 under \$14,000	263,209	10,376	485	10,861
Over \$14,000	847,392	31,187	1,575	32,762

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-4SE Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income				
Under \$5,000	7,528	- 4,877	407	- 4,470
\$5,000 under \$10,000	6,956	7,235	217	7,451
\$10,000 under \$15,000	6,953	12,285	218	12,503
\$15,000 under \$20,000	6,824	17,219	275	17,494
\$20,000 under \$25,000	6,607	22,112	303	22,416
\$25,000 under \$30,000	5,070	26,956	409	27,364
\$30,000 under \$35,000	3,895	31,898	504	32,402
\$35,000 under \$40,000	2,871	36,811	563	37,374
\$40,000 under \$45,000	2,018	41,456	901	42,358
\$45,000 under \$50,000	1,494	45,892	1,341	47,232
\$50,000 under \$60,000	1,872	52,722	1,643	54,365
\$60,000 under \$70,000	931	61,536	2,936	64,472
\$70,000 under \$80,000	539	69,706	4,834	74,540
\$80,000 under \$90,000	394	79,052	5,337	84,388
\$90,000 under \$100,000	251	89,614	5,126	94,740
\$100,000 under \$150,000	591	108,662	11,464	120,126
\$150,000 under \$200,000	233	155,026	16,208	171,234
\$200,000 under \$500,000	270	242,426	50,088	292,514
\$500,000 under \$1,000,000	69	523,659	158,354	682,012
\$1,000,000 or Over	55	2,756,645	416,363	3,173,008
Total	55,421	26,744	1,609	28,353
Under \$25,000	34,868	10,400	286	10,686
\$25,000 under \$50,000	15,348	33,803	617	34,421
\$50,000 under \$100,000	3,987	62,001	2,961	64,961
\$100,000 or Over	1,218	290,265	47,539	337,804

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-4J Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	Count	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income				
Under \$5,000	53,301	-9,177	1,007	-8,170
\$5,000 under \$10,000	57,226	7,045	624	7,669
\$10,000 under \$15,000	67,288	11,605	846	12,452
\$15,000 under \$20,000	63,158	16,500	986	17,487
\$20,000 under \$25,000	63,925	21,487	1,007	22,494
 \$25,000 under \$30,000	 66,269	 26,524	 993	 27,517
\$30,000 under \$35,000	71,180	31,646	885	32,531
\$35,000 under \$40,000	75,938	36,674	839	37,513
\$40,000 under \$45,000	77,919	41,701	802	42,503
\$45,000 under \$50,000	76,061	46,667	817	47,484
 \$50,000 under \$60,000	 135,467	 53,907	 910	 54,817
\$60,000 under \$70,000	105,178	63,622	1,113	64,735
\$70,000 under \$80,000	75,646	73,222	1,467	74,689
\$80,000 under \$90,000	51,457	82,663	2,020	84,683
\$90,000 under \$100,000	34,289	91,929	2,754	94,683
 \$100,000 under \$150,000	 67,981	 113,779	 5,010	 118,789
\$150,000 under \$200,000	21,317	160,475	10,740	171,215
\$200,000 under \$500,000	23,366	261,525	25,326	286,851
\$500,000 under \$1,000,000	3,498	574,023	101,081	675,104
\$1,000,000 or Over	1,570	1,711,048	632,734	2,343,781
 Total	 1,192,034	 55,036	 3,060	 58,096
 Under \$25,000	 304,898	 10,202	 895	 11,097
\$25,000 under \$50,000	367,367	37,004	863	37,867
\$50,000 under \$100,000	402,037	67,006	1,367	68,373
\$100,000 or Over	117,732	186,532	21,305	207,836
 Under \$12,000	 138,563	 1,452	 800	 2,252
\$12,000 under \$21,000	115,359	15,505	957	16,462
Over \$21,000	938,112	67,811	3,653	71,464

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-5 Percent Distribution of Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	%	%	%	%
Massachusetts Net Adjusted Gross Income				
Under \$5,000	13.37	0.04	2.21	0.15
\$5,000 under \$10,000	11.39	2.33	2.53	2.34
\$10,000 under \$15,000	9.85	3.39	3.06	3.37
\$15,000 under \$20,000	8.94	4.38	2.98	4.31
\$20,000 under \$25,000	8.33	5.27	2.87	5.15
\$25,000 under \$30,000	7.05	5.46	2.75	5.32
\$30,000 under \$35,000	5.99	5.51	2.52	5.36
\$35,000 under \$40,000	5.21	5.53	2.45	5.37
\$40,000 under \$45,000	4.52	5.45	2.32	5.29
\$45,000 under \$50,000	3.88	5.22	2.18	5.07
\$50,000 under \$60,000	6.11	9.50	3.97	9.22
\$60,000 under \$70,000	4.35	7.98	3.44	7.75
\$70,000 under \$80,000	3.01	6.36	3.13	6.19
\$80,000 under \$90,000	2.01	4.80	2.73	4.69
\$90,000 under \$100,000	1.34	3.54	2.40	3.48
\$100,000 under \$150,000	2.67	8.75	8.59	8.75
\$150,000 under \$200,000	0.84	3.89	5.60	3.98
\$200,000 under \$500,000	0.93	6.95	14.28	7.33
\$500,000 under \$1,000,000	0.14	2.34	8.35	2.65
\$1,000,000 or Over	0.06	3.31	21.64	4.26
Total	100.00	100.00	100.00	100.00
Under \$25,000	51.88	15.40	13.65	15.31
\$25,000 under \$50,000	26.65	27.17	12.22	26.40
\$50,000 under \$100,000	16.82	32.18	15.67	31.33
\$100,000 or Over	4.65	25.25	58.46	26.96

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-5SI Percent Distribution of Number of Returns, Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	%	%	%	%
Massachusetts Net Adjusted Gross Income				
Under \$5,000	20.02	1.83	3.84	1.92
\$5,000 under \$10,000	16.28	5.93	6.15	5.94
\$10,000 under \$15,000	12.91	7.97	6.61	7.90
\$15,000 under \$20,000	11.56	10.16	5.99	9.96
\$20,000 under \$25,000	10.42	11.83	5.47	11.52
\$25,000 under \$30,000	8.09	11.23	4.96	10.92
\$30,000 under \$35,000	5.98	9.81	4.38	9.54
\$35,000 under \$40,000	4.34	8.19	4.12	7.99
\$40,000 under \$45,000	3.05	6.50	3.75	6.36
\$45,000 under \$50,000	2.04	4.85	3.28	4.77
\$50,000 under \$60,000	2.28	6.16	5.37	6.12
\$60,000 under \$70,000	1.09	3.45	3.99	3.48
\$70,000 under \$80,000	0.59	2.09	3.33	2.15
\$80,000 under \$90,000	0.33	1.33	2.48	1.39
\$90,000 under \$100,000	0.21	0.94	2.02	1.00
\$100,000 under \$150,000	0.46	2.49	6.93	2.70
\$150,000 under \$200,000	0.15	1.12	4.10	1.27
\$200,000 under \$500,000	0.17	2.02	9.73	2.40
\$500,000 under \$1,000,000	0.03	0.80	5.02	1.01
\$1,000,000 or Over	0.01	1.31	8.49	1.66
Total	100.00	100.00	100.00	100.00
Under \$25,000	71.18	37.71	28.06	37.24
\$25,000 under \$50,000	23.49	40.57	20.48	39.59
\$50,000 under \$100,000	4.51	13.98	17.19	14.13
\$100,000 or Over	0.82	7.74	34.27	9.03
Under \$8,000	30.28	5.09	7.28	5.20
\$8,000 under \$14,000	16.52	8.89	8.09	8.85
Over \$14,000	53.19	86.02	84.63	85.95

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-5SE Percent Distribution of Number of Returns, Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	%	%	%	%
Massachusetts Net Adjusted Gross Income				
Under \$5,000	13.58	-2.48	3.43	-2.14
\$5,000 under \$10,000	12.55	3.40	1.69	3.30
\$10,000 under \$15,000	12.55	5.76	1.70	5.53
\$15,000 under \$20,000	12.31	7.93	2.11	7.60
\$20,000 under \$25,000	11.92	9.86	2.25	9.43
 \$25,000 under \$30,000	 9.15	 9.22	 2.32	 8.83
\$30,000 under \$35,000	7.03	8.38	2.20	8.03
\$35,000 under \$40,000	5.18	7.13	1.81	6.83
\$40,000 under \$45,000	3.64	5.64	2.04	5.44
\$45,000 under \$50,000	2.70	4.63	2.25	4.49
 \$50,000 under \$60,000	 3.38	 6.66	 3.45	 6.48
\$60,000 under \$70,000	1.68	3.87	3.07	3.82
\$70,000 under \$80,000	0.97	2.53	2.92	2.56
\$80,000 under \$90,000	0.71	2.10	2.36	2.12
\$90,000 under \$100,000	0.45	1.52	1.44	1.51
 \$100,000 under \$150,000	 1.07	 4.33	 7.60	 4.52
\$150,000 under \$200,000	0.42	2.44	4.24	2.54
\$200,000 under \$500,000	0.49	4.42	15.17	5.03
\$500,000 under \$1,000,000	0.12	2.44	12.26	2.99
\$1,000,000 or Over	0.10	10.23	25.69	11.11
 Total	 100.00	 100.00	 100.00	 100.00
 Under \$25,000	 62.91	 24.47	 11.18	 23.71
\$25,000 under \$50,000	27.69	35.00	10.63	33.62
\$50,000 under \$100,000	7.19	16.68	13.24	16.48
\$100,000 or Over	2.20	23.85	64.95	26.18

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-5J Percent Distribution of Number of Returns, Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Income	12% Income	Total (Mass. Net AGI)
	%	%	%	%
Massachusetts Net Adjusted Gross Income				
Under \$5,000	4.47	-0.75	1.47	-0.63
\$5,000 under \$10,000	4.80	0.61	0.98	0.63
\$10,000 under \$15,000	5.64	1.19	1.56	1.21
\$15,000 under \$20,000	5.30	1.59	1.71	1.59
\$20,000 under \$25,000	5.36	2.09	1.76	2.08
\$25,000 under \$30,000	5.56	2.68	1.80	2.63
\$30,000 under \$35,000	5.97	3.43	1.73	3.34
\$35,000 under \$40,000	6.37	4.25	1.75	4.11
\$40,000 under \$45,000	6.54	4.95	1.71	4.78
\$45,000 under \$50,000	6.38	5.41	1.70	5.22
\$50,000 under \$60,000	11.36	11.13	3.38	10.72
\$60,000 under \$70,000	8.82	10.20	3.21	9.83
\$70,000 under \$80,000	6.35	8.44	3.04	8.16
\$80,000 under \$90,000	4.32	6.48	2.85	6.29
\$90,000 under \$100,000	2.88	4.80	2.59	4.69
\$100,000 under \$150,000	5.70	11.79	9.34	11.66
\$150,000 under \$200,000	1.79	5.21	6.28	5.27
\$200,000 under \$500,000	1.96	9.31	16.22	9.68
\$500,000 under \$1,000,000	0.29	3.06	9.69	3.41
\$1,000,000 or Over	0.13	4.09	27.23	5.31
Total	100.00	100.00	100.00	100.00
Under \$25,000	25.58	4.74	7.48	4.89
\$25,000 under \$50,000	30.82	20.72	8.69	20.09
\$50,000 under \$100,000	33.73	41.06	15.07	39.69
\$100,000 or Over	9.88	33.47	68.76	35.33
Under \$12,000	11.62	0.31	3.04	0.45
\$12,000 under \$21,000	9.68	2.73	3.03	2.74
Over \$21,000	78.70	96.97	93.93	96.81

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-6 Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	379,798	99,228	943,730	56,963	52,273	109,236
\$5,000 under \$10,000	323,481	202,124	962,862	601,842	43,917	645,759
\$10,000 under \$15,000	279,839	401,989	956,245	1,929,095	120,402	2,049,496
\$15,000 under \$20,000	254,067	533,037	887,554	2,905,627	138,198	3,043,825
\$20,000 under \$25,000	236,548	610,851	834,626	3,738,590	137,728	3,876,318
\$25,000 under \$30,000	200,152	580,207	741,688	4,044,029	133,999	4,178,028
\$30,000 under \$35,000	170,267	524,648	677,073	4,204,245	124,884	4,329,129
\$35,000 under \$40,000	147,901	473,242	634,539	4,311,841	122,849	4,434,690
\$40,000 under \$45,000	128,478	429,456	590,081	4,319,422	117,554	4,436,976
\$45,000 under \$50,000	110,128	386,903	534,507	4,194,155	111,214	4,305,369
\$50,000 under \$60,000	173,682	650,953	890,536	7,762,963	203,329	7,966,292
\$60,000 under \$70,000	123,537	495,477	657,995	6,663,507	178,053	6,841,560
\$70,000 under \$80,000	85,523	361,444	465,077	5,398,402	162,261	5,560,664
\$80,000 under \$90,000	57,143	249,254	314,623	4,134,030	142,372	4,276,402
\$90,000 under \$100,000	37,945	168,504	209,648	3,089,760	125,479	3,215,240
\$100,000 under \$150,000	75,882	342,845	421,667	7,809,296	450,577	8,259,873
\$150,000 under \$200,000	23,938	111,192	136,193	3,560,011	294,064	3,854,075
\$200,000 under \$500,000	26,323	130,388	149,666	6,531,698	754,458	7,286,157
\$500,000 under \$1,000,000	4,036	21,626	22,955	2,250,875	442,463	2,693,337
\$1,000,000 or Over	1,833	12,859	9,982	3,226,039	1,149,963	4,376,002
Total	2,840,501	6,786,226	11,041,247	80,732,390	5,006,037	85,738,427
Under \$25,000	1,473,733	1,847,229	4,585,017	9,232,117	492,517	9,724,634
\$25,000 under \$50,000	756,926	2,394,456	3,177,889	21,073,692	610,499	21,684,191
\$50,000 under \$100,000	477,830	1,925,632	2,537,879	27,048,663	811,496	27,860,159
\$100,000 or Over	132,012	618,909	740,462	23,377,918	3,091,525	26,469,444

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-6SI Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	318,969	54,269	728,595	29,360	14,240	43,600
\$5,000 under \$10,000	259,299	166,361	662,922	524,178	37,637	561,815
\$10,000 under \$15,000	205,598	322,572	566,236	1,605,100	87,716	1,692,816
\$15,000 under \$20,000	184,085	409,581	505,132	2,236,189	82,805	2,318,994
\$20,000 under \$25,000	166,016	449,470	445,953	2,758,767	77,345	2,836,112
\$25,000 under \$30,000	128,813	387,881	342,717	2,732,777	71,054	2,803,832
\$30,000 under \$35,000	95,192	297,755	252,389	2,473,246	63,349	2,536,595
\$35,000 under \$40,000	69,092	216,340	185,211	2,122,851	60,079	2,182,930
\$40,000 under \$45,000	48,541	151,618	130,498	1,719,838	55,520	1,775,359
\$45,000 under \$50,000	32,573	102,894	88,831	1,302,707	48,781	1,351,488
\$50,000 under \$60,000	36,343	116,830	101,408	1,679,780	80,038	1,759,818
\$60,000 under \$70,000	17,428	58,155	49,530	957,060	59,971	1,017,031
\$70,000 under \$80,000	9,338	33,260	27,764	584,951	49,989	634,939
\$80,000 under \$90,000	5,292	19,743	16,433	374,607	37,362	411,968
\$90,000 under \$100,000	3,405	13,434	10,602	267,788	30,693	298,480
\$100,000 under \$150,000	7,310	31,008	24,288	714,268	105,249	819,518
\$150,000 under \$200,000	2,388	12,523	8,404	326,165	62,849	389,014
\$200,000 under \$500,000	2,687	18,744	10,246	597,521	150,674	748,195
\$500,000 under \$1,000,000	469	3,304	1,958	242,202	78,464	320,666
\$1,000,000 or Over	208	3,891	839	396,976	133,917	530,893
Total	1,593,046	2,869,631	4,159,955	23,646,332	1,387,730	25,034,063
Under \$25,000	1,133,967	1,402,253	2,908,838	7,153,594	299,742	7,453,337
\$25,000 under \$50,000	374,211	1,156,488	999,646	10,351,420	298,784	10,650,203
\$50,000 under \$100,000	71,806	241,422	205,736	3,864,185	258,052	4,122,237
\$100,000 or Over	13,062	69,469	45,735	2,277,133	531,153	2,808,285
Under \$8,000	482,445	115,565	1,131,472	75,770	18,183	93,953
\$8,000 under \$14,000	263,209	356,577	721,656	1,717,033	104,602	1,821,635
Over \$14,000	847,392	2,397,490	2,306,828	21,853,530	1,264,946	23,118,475

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-6SE Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	7,528	2,699	14,186	5,189	3,063	8,252
\$5,000 under \$10,000	6,956	6,454	17,150	27,522	1,509	29,031
\$10,000 under \$15,000	6,953	10,258	18,682	56,881	1,517	58,397
\$15,000 under \$20,000	6,824	13,323	19,125	85,497	1,882	87,379
\$20,000 under \$25,000	6,607	15,916	18,745	111,654	2,005	113,659
\$25,000 under \$30,000	5,070	13,376	14,720	108,781	2,073	110,854
\$30,000 under \$35,000	3,895	10,630	11,174	102,535	1,966	104,501
\$35,000 under \$40,000	2,871	8,021	8,364	89,347	1,619	90,967
\$40,000 under \$45,000	2,018	5,883	5,902	71,903	1,820	73,723
\$45,000 under \$50,000	1,494	4,284	4,310	60,018	2,004	62,021
\$50,000 under \$60,000	1,872	5,781	5,531	87,661	3,077	90,738
\$60,000 under \$70,000	931	3,030	2,820	51,524	2,733	54,257
\$70,000 under \$80,000	539	2,091	1,700	33,869	2,605	36,474
\$80,000 under \$90,000	394	1,567	1,126	28,548	2,103	30,651
\$90,000 under \$100,000	251	1,032	812	20,668	1,287	21,954
\$100,000 under \$150,000	591	2,493	1,848	60,033	6,775	66,809
\$150,000 under \$200,000	233	1,516	642	33,974	3,777	37,750
\$200,000 under \$500,000	270	2,455	763	62,522	13,524	76,045
\$500,000 under \$1,000,000	69	555	177	35,418	10,927	46,344
\$1,000,000 or Over	55	292	177	151,734	22,900	174,634
Total	55,421	111,655	147,956	1,285,278	89,164	1,374,442
Under \$25,000	34,868	48,650	87,889	286,743	9,975	296,718
\$25,000 under \$50,000	15,348	42,194	44,470	432,584	9,482	442,067
\$50,000 under \$100,000	3,987	13,501	11,990	222,270	11,805	234,075
\$100,000 or Over	1,218	7,310	3,607	343,681	57,902	401,583

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-6J Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	53,301	42,260	200,949	22,414	34,970	57,384
\$5,000 under \$10,000	57,226	29,309	282,789	50,141	4,771	54,913
\$10,000 under \$15,000	67,288	69,160	371,328	267,114	31,170	298,283
\$15,000 under \$20,000	63,158	110,133	363,296	583,942	53,511	637,453
\$20,000 under \$25,000	63,925	145,465	369,927	868,169	58,378	926,547
\$25,000 under \$30,000	66,269	178,950	384,252	1,202,471	60,871	1,263,342
\$30,000 under \$35,000	71,180	216,262	413,510	1,628,464	59,569	1,688,033
\$35,000 under \$40,000	75,938	248,881	440,964	2,099,642	61,151	2,160,793
\$40,000 under \$45,000	77,919	271,955	453,681	2,527,681	60,213	2,587,894
\$45,000 under \$50,000	76,061	279,726	441,366	2,831,430	60,429	2,891,859
\$50,000 under \$60,000	135,467	528,342	783,597	5,995,522	120,215	6,115,737
\$60,000 under \$70,000	105,178	434,292	605,644	5,654,922	115,349	5,770,272
\$70,000 under \$80,000	75,646	326,093	435,613	4,779,583	109,667	4,889,250
\$80,000 under \$90,000	51,457	227,944	297,064	3,730,875	102,908	3,833,783
\$90,000 under \$100,000	34,289	154,038	198,234	2,801,305	93,500	2,894,805
\$100,000 under \$150,000	67,981	309,344	395,531	7,034,994	338,552	7,373,546
\$150,000 under \$200,000	21,317	97,153	127,147	3,199,872	227,439	3,427,310
\$200,000 under \$500,000	23,366	109,189	138,657	5,871,656	590,261	6,461,916
\$500,000 under \$1,000,000	3,498	17,767	20,819	1,973,255	353,072	2,326,327
\$1,000,000 or Over	1,570	8,676	8,965	2,677,328	993,146	3,670,474
Total	1,192,034	3,804,940	6,733,336	55,800,779	3,529,143	59,329,922
Under \$25,000	304,898	396,327	1,588,290	1,791,780	182,800	1,974,580
\$25,000 under \$50,000	367,367	1,195,774	2,133,773	10,289,688	302,233	10,591,921
\$50,000 under \$100,000	402,037	1,670,709	2,320,153	22,962,207	541,639	23,503,847
\$100,000 or Over	117,732	542,130	691,120	20,757,104	2,502,471	23,259,575
Under \$12,000	138,563	91,140	631,056	105,916	43,257	149,172
\$12,000 under \$21,000	115,359	186,688	662,006	971,042	92,467	1,063,509
Over \$21,000	938,112	3,527,111	5,440,274	54,723,822	3,393,420	58,117,241

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-7 Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	379,798	261	2,485	150	138	288
\$5,000 under \$10,000	323,481	625	2,977	1,861	136	1,996
\$10,000 under \$15,000	279,839	1,437	3,417	6,894	430	7,324
\$15,000 under \$20,000	254,067	2,098	3,493	11,436	544	11,980
\$20,000 under \$25,000	236,548	2,582	3,528	15,805	582	16,387
\$25,000 under \$30,000	200,152	2,899	3,706	20,205	669	20,874
\$30,000 under \$35,000	170,267	3,081	3,977	24,692	733	25,426
\$35,000 under \$40,000	147,901	3,200	4,290	29,154	831	29,984
\$40,000 under \$45,000	128,478	3,343	4,593	33,620	915	34,535
\$45,000 under \$50,000	110,128	3,513	4,854	38,084	1,010	39,094
\$50,000 under \$60,000	173,682	3,748	5,127	44,696	1,171	45,867
\$60,000 under \$70,000	123,537	4,011	5,326	53,939	1,441	55,381
\$70,000 under \$80,000	85,523	4,226	5,438	63,122	1,897	65,020
\$80,000 under \$90,000	57,143	4,362	5,506	72,345	2,492	74,837
\$90,000 under \$100,000	37,945	4,441	5,525	81,427	3,307	84,734
\$100,000 under \$150,000	75,882	4,518	5,557	102,914	5,938	108,852
\$150,000 under \$200,000	23,938	4,645	5,689	148,718	12,284	161,002
\$200,000 under \$500,000	26,323	4,953	5,686	248,137	28,662	276,798
\$500,000 under \$1,000,000	4,036	5,358	5,687	557,699	109,629	667,328
\$1,000,000 or Over	1,833	7,015	5,446	1,759,977	627,367	2,387,344
Total	2,840,501	2,389	3,887	28,422	1,762	30,184
Under \$25,000	1,473,733	1,253	3,111	6,264	334	6,599
\$25,000 under \$50,000	756,926	3,163	4,198	27,841	807	28,648
\$50,000 under \$100,000	477,830	4,030	5,311	56,607	1,698	58,306
\$100,000 or Over	132,012	4,688	5,609	177,089	23,419	200,508

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-7SI Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	318,969	170	2,284	92	45	137
\$5,000 under \$10,000	259,299	642	2,557	2,022	145	2,167
\$10,000 under \$15,000	205,598	1,569	2,754	7,807	427	8,234
\$15,000 under \$20,000	184,085	2,225	2,744	12,148	450	12,597
\$20,000 under \$25,000	166,016	2,707	2,686	16,617	466	17,083
\$25,000 under \$30,000	128,813	3,011	2,661	21,215	552	21,767
\$30,000 under \$35,000	95,192	3,128	2,651	25,982	665	26,647
\$35,000 under \$40,000	69,092	3,131	2,681	30,725	870	31,595
\$40,000 under \$45,000	48,541	3,124	2,688	35,431	1,144	36,574
\$45,000 under \$50,000	32,573	3,159	2,727	39,993	1,498	41,491
\$50,000 under \$60,000	36,343	3,215	2,790	46,220	2,202	48,422
\$60,000 under \$70,000	17,428	3,337	2,842	54,915	3,441	58,356
\$70,000 under \$80,000	9,338	3,562	2,973	62,642	5,353	67,995
\$80,000 under \$90,000	5,292	3,731	3,105	70,787	7,060	77,847
\$90,000 under \$100,000	3,405	3,945	3,114	78,645	9,014	87,659
\$100,000 under \$150,000	7,310	4,242	3,323	97,711	14,398	112,109
\$150,000 under \$200,000	2,388	5,244	3,519	136,585	26,318	162,904
\$200,000 under \$500,000	2,687	6,976	3,813	222,375	56,075	278,450
\$500,000 under \$1,000,000	469	7,045	4,175	516,422	167,301	683,723
\$1,000,000 or Over	208	18,706	4,033	1,908,539	643,832	2,552,371
Total	1,593,046	1,801	2,611	14,843	871	15,715
Under \$25,000	1,133,967	1,237	2,565	6,308	264	6,573
\$25,000 under \$50,000	374,211	3,090	2,671	27,662	798	28,460
\$50,000 under \$100,000	71,806	3,362	2,865	53,814	3,594	57,408
\$100,000 or Over	13,062	5,318	3,501	174,333	40,664	214,997
Under \$8,000	482,445	240	2,345	157	38	195
\$8,000 under \$14,000	263,209	1,355	2,742	6,523	397	6,921
Over \$14,000	847,392	2,829	2,722	25,789	1,493	27,282

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-7SE Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	7,528	359	1,884	689	407	1,096
\$5,000 under \$10,000	6,956	928	2,466	3,957	217	4,174
\$10,000 under \$15,000	6,953	1,475	2,687	8,181	218	8,399
\$15,000 under \$20,000	6,824	1,952	2,803	12,529	276	12,805
\$20,000 under \$25,000	6,607	2,409	2,837	16,899	304	17,203
\$25,000 under \$30,000	5,070	2,638	2,903	21,456	409	21,865
\$30,000 under \$35,000	3,895	2,729	2,869	26,325	505	26,830
\$35,000 under \$40,000	2,871	2,794	2,913	31,121	564	31,685
\$40,000 under \$45,000	2,018	2,915	2,925	35,631	902	36,533
\$45,000 under \$50,000	1,494	2,867	2,885	40,172	1,341	41,514
\$50,000 under \$60,000	1,872	3,088	2,955	46,827	1,644	48,471
\$60,000 under \$70,000	931	3,254	3,029	55,343	2,936	58,279
\$70,000 under \$80,000	539	3,880	3,154	62,837	4,833	67,671
\$80,000 under \$90,000	394	3,978	2,857	72,457	5,337	77,794
\$90,000 under \$100,000	251	4,113	3,237	82,341	5,126	87,467
\$100,000 under \$150,000	591	4,218	3,127	101,579	11,464	113,044
\$150,000 under \$200,000	233	6,506	2,756	145,810	16,208	162,019
\$200,000 under \$500,000	270	9,091	2,825	231,562	50,088	281,650
\$500,000 under \$1,000,000	69	8,038	2,564	513,299	158,355	671,654
\$1,000,000 or Over	55	5,314	3,222	2,758,808	416,363	3,175,171
Total	55,421	2,015	2,670	23,191	1,609	24,800
Under \$25,000	34,868	1,395	2,521	8,224	286	8,510
\$25,000 under \$50,000	15,348	2,749	2,897	28,185	618	28,803
\$50,000 under \$100,000	3,987	3,386	3,007	55,749	2,961	58,710
\$100,000 or Over	1,218	6,002	2,961	282,168	47,539	329,707

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-7J Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	53,301	793	3,770	421	656	1,077
\$5,000 under \$10,000	57,226	512	4,942	876	83	960
\$10,000 under \$15,000	67,288	1,028	5,518	3,970	463	4,433
\$15,000 under \$20,000	63,158	1,744	5,752	9,246	847	10,093
\$20,000 under \$25,000	63,925	2,276	5,787	13,581	913	14,494
\$25,000 under \$30,000	66,269	2,700	5,798	18,145	919	19,064
\$30,000 under \$35,000	71,180	3,038	5,809	22,878	837	23,715
\$35,000 under \$40,000	75,938	3,277	5,807	27,649	805	28,455
\$40,000 under \$45,000	77,919	3,490	5,822	32,440	773	33,213
\$45,000 under \$50,000	76,061	3,678	5,803	37,226	794	38,020
\$50,000 under \$60,000	135,467	3,900	5,784	44,258	887	45,146
\$60,000 under \$70,000	105,178	4,129	5,758	53,765	1,097	54,862
\$70,000 under \$80,000	75,646	4,311	5,759	63,184	1,450	64,633
\$80,000 under \$90,000	51,457	4,430	5,773	72,505	2,000	74,505
\$90,000 under \$100,000	34,289	4,492	5,781	81,697	2,727	84,424
\$100,000 under \$150,000	67,981	4,550	5,818	103,485	4,980	108,465
\$150,000 under \$200,000	21,317	4,558	5,965	150,109	10,669	160,778
\$200,000 under \$500,000	23,366	4,673	5,934	251,291	25,262	276,552
\$500,000 under \$1,000,000	3,498	5,079	5,952	564,109	100,936	665,045
\$1,000,000 or Over	1,570	5,526	5,710	1,705,305	632,577	2,337,882
Total	1,192,034	3,192	5,649	46,811	2,961	49,772
Under \$25,000	304,898	1,300	5,209	5,877	600	6,476
\$25,000 under \$50,000	367,367	3,255	5,808	28,009	823	28,832
\$50,000 under \$100,000	402,037	4,156	5,771	57,115	1,347	58,462
\$100,000 or Over	117,732	4,605	5,870	176,308	21,256	197,564
Under \$12,000	138,563	658	4,554	764	312	1,077
\$12,000 under \$21,000	115,359	1,618	5,739	8,418	802	9,219
Over \$21,000	938,112	3,760	5,799	58,334	3,617	61,951

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-8 Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	13.37	1.46	8.55	0.07	1.04	0.13
\$5,000 under \$10,000	11.39	2.98	8.72	0.75	0.88	0.75
\$10,000 under \$15,000	9.85	5.92	8.66	2.39	2.41	2.39
\$15,000 under \$20,000	8.94	7.85	8.04	3.60	2.76	3.55
\$20,000 under \$25,000	8.33	9.00	7.56	4.63	2.75	4.52
\$25,000 under \$30,000	7.05	8.55	6.72	5.01	2.68	4.87
\$30,000 under \$35,000	5.99	7.73	6.13	5.21	2.49	5.05
\$35,000 under \$40,000	5.21	6.97	5.75	5.34	2.45	5.17
\$40,000 under \$45,000	4.52	6.33	5.34	5.35	2.35	5.18
\$45,000 under \$50,000	3.88	5.70	4.84	5.20	2.22	5.02
\$50,000 under \$60,000	6.11	9.59	8.07	9.62	4.06	9.29
\$60,000 under \$70,000	4.35	7.30	5.96	8.25	3.56	7.98
\$70,000 under \$80,000	3.01	5.33	4.21	6.69	3.24	6.49
\$80,000 under \$90,000	2.01	3.67	2.85	5.12	2.84	4.99
\$90,000 under \$100,000	1.34	2.48	1.90	3.83	2.51	3.75
\$100,000 under \$150,000	2.67	5.05	3.82	9.67	9.00	9.63
\$150,000 under \$200,000	0.84	1.64	1.23	4.41	5.87	4.50
\$200,000 under \$500,000	0.93	1.92	1.36	8.09	15.07	8.50
\$500,000 under \$1,000,000	0.14	0.32	0.21	2.79	8.84	3.14
\$1,000,000 or Over	0.06	0.19	0.09	4.00	22.97	5.10
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	51.88	27.22	41.53	11.44	9.84	11.34
\$25,000 under \$50,000	26.65	35.28	28.78	26.10	12.20	25.29
\$50,000 under \$100,000	16.82	28.38	22.99	33.50	16.21	32.49
\$100,000 or Over	4.65	9.12	6.71	28.96	61.76	30.87

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-8SI Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	20.02	1.89	17.51	0.12	1.03	0.17
\$5,000 under \$10,000	16.28	5.80	15.94	2.22	2.71	2.24
\$10,000 under \$15,000	12.91	11.24	13.61	6.79	6.32	6.76
\$15,000 under \$20,000	11.56	14.27	12.14	9.46	5.97	9.26
\$20,000 under \$25,000	10.42	15.66	10.72	11.67	5.57	11.33
\$25,000 under \$30,000	8.09	13.52	8.24	11.56	5.12	11.20
\$30,000 under \$35,000	5.98	10.38	6.07	10.46	4.56	10.13
\$35,000 under \$40,000	4.34	7.54	4.45	8.98	4.33	8.72
\$40,000 under \$45,000	3.05	5.28	3.14	7.27	4.00	7.09
\$45,000 under \$50,000	2.04	3.59	2.14	5.51	3.52	5.40
\$50,000 under \$60,000	2.28	4.07	2.44	7.10	5.77	7.03
\$60,000 under \$70,000	1.09	2.03	1.19	4.05	4.32	4.06
\$70,000 under \$80,000	0.59	1.16	0.67	2.47	3.60	2.54
\$80,000 under \$90,000	0.33	0.69	0.40	1.58	2.69	1.65
\$90,000 under \$100,000	0.21	0.47	0.25	1.13	2.21	1.19
\$100,000 under \$150,000	0.46	1.08	0.58	3.02	7.58	3.27
\$150,000 under \$200,000	0.15	0.44	0.20	1.38	4.53	1.55
\$200,000 under \$500,000	0.17	0.65	0.25	2.53	10.86	2.99
\$500,000 under \$1,000,000	0.03	0.12	0.05	1.02	5.65	1.28
\$1,000,000 or Over	0.01	0.14	0.02	1.68	9.65	2.12
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	71.18	48.87	69.92	30.25	21.60	29.77
\$25,000 under \$50,000	23.49	40.30	24.03	43.78	21.53	42.54
\$50,000 under \$100,000	4.51	8.41	4.95	16.34	18.60	16.47
\$100,000 or Over	0.82	2.42	1.10	9.63	38.27	11.22
Under \$8,000	30.28	4.03	27.20	0.32	1.31	0.38
\$8,000 under \$14,000	16.52	12.43	17.35	7.26	7.54	7.28
Over \$14,000	53.19	83.55	55.45	92.42	91.15	92.35

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-8SE Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	13.58	2.42	9.59	0.40	3.44	0.60
\$5,000 under \$10,000	12.55	5.78	11.59	2.14	1.69	2.11
\$10,000 under \$15,000	12.55	9.19	12.63	4.43	1.70	4.25
\$15,000 under \$20,000	12.31	11.93	12.93	6.65	2.11	6.36
\$20,000 under \$25,000	11.92	14.25	12.67	8.69	2.25	8.27
\$25,000 under \$30,000	9.15	11.98	9.95	8.46	2.33	8.07
\$30,000 under \$35,000	7.03	9.52	7.55	7.98	2.20	7.60
\$35,000 under \$40,000	5.18	7.18	5.65	6.95	1.82	6.62
\$40,000 under \$45,000	3.64	5.27	3.99	5.59	2.04	5.36
\$45,000 under \$50,000	2.70	3.84	2.91	4.67	2.25	4.51
\$50,000 under \$60,000	3.38	5.18	3.74	6.82	3.45	6.60
\$60,000 under \$70,000	1.68	2.71	1.91	4.01	3.07	3.95
\$70,000 under \$80,000	0.97	1.87	1.15	2.64	2.92	2.65
\$80,000 under \$90,000	0.71	1.40	0.76	2.22	2.36	2.23
\$90,000 under \$100,000	0.45	0.92	0.55	1.61	1.44	1.60
\$100,000 under \$150,000	1.07	2.23	1.25	4.67	7.60	4.86
\$150,000 under \$200,000	0.42	1.36	0.43	2.64	4.24	2.75
\$200,000 under \$500,000	0.49	2.20	0.52	4.86	15.17	5.53
\$500,000 under \$1,000,000	0.12	0.50	0.12	2.76	12.25	3.37
\$1,000,000 or Over	0.10	0.26	0.12	11.81	25.68	12.71
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	62.91	43.57	59.40	22.31	11.19	21.59
\$25,000 under \$50,000	27.69	37.79	30.06	33.66	10.63	32.16
\$50,000 under \$100,000	7.19	12.09	8.10	17.29	13.24	17.03
\$100,000 or Over	2.20	6.55	2.44	26.74	64.94	29.22

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-8J Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	Deductions	Exemptions	Taxable 5.95% Income	Taxable 12% Income	Total Taxable Income
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	4.47	1.11	2.98	0.04	0.99	0.10
\$5,000 under \$10,000	4.80	0.77	4.20	0.09	0.14	0.09
\$10,000 under \$15,000	5.64	1.82	5.51	0.48	0.88	0.50
\$15,000 under \$20,000	5.30	2.89	5.40	1.05	1.52	1.07
\$20,000 under \$25,000	5.36	3.82	5.49	1.56	1.65	1.56
\$25,000 under \$30,000	5.56	4.70	5.71	2.15	1.72	2.13
\$30,000 under \$35,000	5.97	5.68	6.14	2.92	1.69	2.85
\$35,000 under \$40,000	6.37	6.54	6.55	3.76	1.73	3.64
\$40,000 under \$45,000	6.54	7.15	6.74	4.53	1.71	4.36
\$45,000 under \$50,000	6.38	7.35	6.55	5.07	1.71	4.87
\$50,000 under \$60,000	11.36	13.89	11.64	10.74	3.41	10.31
\$60,000 under \$70,000	8.82	11.41	8.99	10.13	3.27	9.73
\$70,000 under \$80,000	6.35	8.57	6.47	8.57	3.11	8.24
\$80,000 under \$90,000	4.32	5.99	4.41	6.69	2.92	6.46
\$90,000 under \$100,000	2.88	4.05	2.94	5.02	2.65	4.88
\$100,000 under \$150,000	5.70	8.13	5.87	12.61	9.59	12.43
\$150,000 under \$200,000	1.79	2.55	1.89	5.73	6.44	5.78
\$200,000 under \$500,000	1.96	2.87	2.06	10.52	16.73	10.89
\$500,000 under \$1,000,000	0.29	0.47	0.31	3.54	10.00	3.92
\$1,000,000 or Over	0.13	0.23	0.13	4.80	28.14	6.19
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	25.58	10.42	23.59	3.21	5.18	3.33
\$25,000 under \$50,000	30.82	31.43	31.69	18.44	8.56	17.85
\$50,000 under \$100,000	33.73	43.91	34.46	41.15	15.35	39.62
\$100,000 or Over	9.88	14.25	10.26	37.20	70.91	39.20
Under \$12,000	11.62	2.40	9.37	0.19	1.23	0.25
\$12,000 under \$21,000	9.68	4.91	9.83	1.74	2.62	1.79
Over \$21,000	78.70	92.70	80.80	98.07	96.15	97.96

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-9 Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	379,798	3,389	6,273	9,662	497	9,231
\$5,000 under \$10,000	323,481	35,810	5,270	41,080	22,248	18,889
\$10,000 under \$15,000	279,839	114,781	14,448	129,229	27,829	101,445
\$15,000 under \$20,000	254,067	172,885	16,584	189,469	7,631	181,884
\$20,000 under \$25,000	236,548	222,446	16,527	238,973	2,225	236,768
\$25,000 under \$30,000	200,152	240,620	16,080	256,700	2,408	254,299
\$30,000 under \$35,000	170,267	250,153	14,986	265,139	2,989	262,155
\$35,000 under \$40,000	147,901	256,555	14,742	271,296	3,406	267,894
\$40,000 under \$45,000	128,478	257,006	14,106	271,112	3,741	267,380
\$45,000 under \$50,000	110,128	249,552	13,346	262,898	3,929	258,977
\$50,000 under \$60,000	173,682	461,896	24,400	486,296	8,107	478,211
\$60,000 under \$70,000	123,537	396,479	21,366	417,845	7,454	410,391
\$70,000 under \$80,000	85,523	321,205	19,471	340,676	6,296	334,383
\$80,000 under \$90,000	57,143	245,975	17,085	263,059	4,813	258,247
\$90,000 under \$100,000	37,945	183,841	15,058	198,898	3,732	195,171
\$100,000 under \$150,000	75,882	464,653	54,069	518,722	9,713	509,010
\$150,000 under \$200,000	23,938	211,821	35,288	247,108	5,639	241,471
\$200,000 under \$500,000	26,323	388,636	90,535	479,171	13,911	465,262
\$500,000 under \$1,000,000	4,036	133,927	53,096	187,023	6,178	180,845
\$1,000,000 or Over	1,833	191,949	137,996	329,945	24,567	305,378
Total	2,840,501	4,803,577	600,724	5,404,302	167,314	5,237,289
Under \$25,000	1,473,733	549,311	59,102	608,413	60,431	548,216
\$25,000 under \$50,000	756,926	1,253,885	73,260	1,327,145	16,473	1,310,705
\$50,000 under \$100,000	477,830	1,609,395	97,379	1,706,775	30,402	1,676,402
\$100,000 or Over	132,012	1,390,986	370,983	1,761,969	60,008	1,701,966

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-9SI Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	318,969	1,747	1,709	3,456	235	3,254
\$5,000 under \$10,000	259,299	31,189	4,516	35,705	22,125	13,626
\$10,000 under \$15,000	205,598	95,503	10,526	106,029	18,403	87,642
\$15,000 under \$20,000	184,085	133,053	9,937	142,990	973	142,039
\$20,000 under \$25,000	166,016	164,147	9,281	173,428	1,294	172,138
\$25,000 under \$30,000	128,813	162,600	8,527	171,127	1,711	169,422
\$30,000 under \$35,000	95,192	147,158	7,602	154,760	1,915	152,845
\$35,000 under \$40,000	69,092	126,310	7,209	133,519	1,787	131,733
\$40,000 under \$45,000	48,541	102,330	6,662	108,993	1,552	107,442
\$45,000 under \$50,000	32,573	77,511	5,854	83,365	1,212	82,154
\$50,000 under \$60,000	36,343	99,947	9,605	109,551	1,539	108,013
\$60,000 under \$70,000	17,428	56,945	7,197	64,142	916	63,226
\$70,000 under \$80,000	9,338	34,805	5,999	40,803	593	40,211
\$80,000 under \$90,000	5,292	22,289	4,483	26,772	419	26,354
\$90,000 under \$100,000	3,405	15,933	3,683	19,616	350	19,267
\$100,000 under \$150,000	7,310	42,499	12,630	55,129	1,048	54,081
\$150,000 under \$200,000	2,388	19,407	7,542	26,949	726	26,223
\$200,000 under \$500,000	2,687	35,552	18,081	53,633	1,661	51,975
\$500,000 under \$1,000,000	469	14,411	9,416	23,827	1,090	22,737
\$1,000,000 or Over	208	23,620	16,070	39,690	2,724	36,966
Total	1,593,046	1,406,957	166,528	1,573,484	62,271	1,511,348
Under \$25,000	1,133,967	425,639	35,969	461,608	43,029	418,699
\$25,000 under \$50,000	374,211	615,909	35,854	651,763	8,176	643,597
\$50,000 under \$100,000	71,806	229,919	30,966	260,885	3,816	257,071
\$100,000 or Over	13,062	135,489	63,738	199,228	7,249	191,981
Under \$8,000	482,445	4,508	2,182	6,690	1,018	5,738
\$8,000 under \$14,000	263,209	102,163	12,552	114,716	39,600	75,143
Over \$14,000	847,392	1,300,285	151,793	1,452,078	21,653	1,430,466

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-9SE Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	7,528	309	368	676	4	672
\$5,000 under \$10,000	6,956	1,638	181	1,819	17	1,801
\$10,000 under \$15,000	6,953	3,384	182	3,566	24	3,544
\$15,000 under \$20,000	6,824	5,087	226	5,313	64	5,254
\$20,000 under \$25,000	6,607	6,643	241	6,884	72	6,812
\$25,000 under \$30,000	5,070	6,472	249	6,721	99	6,623
\$30,000 under \$35,000	3,895	6,101	236	6,337	94	6,243
\$35,000 under \$40,000	2,871	5,316	194	5,510	98	5,412
\$40,000 under \$45,000	2,018	4,278	218	4,497	64	4,433
\$45,000 under \$50,000	1,494	3,571	240	3,811	80	3,732
\$50,000 under \$60,000	1,872	5,216	369	5,585	78	5,507
\$60,000 under \$70,000	931	3,066	328	3,394	70	3,323
\$70,000 under \$80,000	539	2,015	313	2,328	29	2,299
\$80,000 under \$90,000	394	1,699	252	1,951	29	1,922
\$90,000 under \$100,000	251	1,230	154	1,384	17	1,367
\$100,000 under \$150,000	591	3,572	813	4,385	105	4,280
\$150,000 under \$200,000	233	2,021	453	2,475	75	2,400
\$200,000 under \$500,000	270	3,720	1,623	5,343	157	5,185
\$500,000 under \$1,000,000	69	2,107	1,311	3,419	42	3,376
\$1,000,000 or Over	55	9,028	2,748	11,776	1,781	9,995
Total	55,421	76,474	10,700	87,174	3,002	84,179
Under \$25,000	34,868	17,061	1,197	18,258	181	18,083
\$25,000 under \$50,000	15,348	25,739	1,138	26,877	435	26,442
\$50,000 under \$100,000	3,987	13,225	1,417	14,642	224	14,417
\$100,000 or Over	1,218	20,449	6,948	27,397	2,161	25,236

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-9J Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$, 000	\$, 000	\$, 000	\$, 000	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	53,301	1,334	4,196	5,530	258	5,305
\$5,000 under \$10,000	57,226	2,983	573	3,556	106	3,461
\$10,000 under \$15,000	67,288	15,893	3,740	19,634	9,402	10,260
\$15,000 under \$20,000	63,158	34,745	6,421	41,166	6,594	34,590
\$20,000 under \$25,000	63,925	51,656	7,005	58,661	860	57,818
\$25,000 under \$30,000	66,269	71,547	7,305	78,852	598	78,255
\$30,000 under \$35,000	71,180	96,894	7,148	104,042	980	103,067
\$35,000 under \$40,000	75,938	124,929	7,338	132,267	1,521	130,749
\$40,000 under \$45,000	77,919	150,397	7,226	157,623	2,125	155,505
\$45,000 under \$50,000	76,061	168,470	7,252	175,722	2,637	173,091
\$50,000 under \$60,000	135,467	356,734	14,426	371,159	6,489	364,691
\$60,000 under \$70,000	105,178	336,468	13,842	350,310	6,468	343,842
\$70,000 under \$80,000	75,646	284,385	13,160	297,545	5,674	291,874
\$80,000 under \$90,000	51,457	221,987	12,349	234,336	4,365	229,971
\$90,000 under \$100,000	34,289	166,678	11,220	177,898	3,364	174,536
\$100,000 under \$150,000	67,981	418,582	40,626	459,208	8,559	450,650
\$150,000 under \$200,000	21,317	190,392	27,293	217,685	4,838	212,848
\$200,000 under \$500,000	23,366	349,364	70,831	420,195	12,093	408,102
\$500,000 under \$1,000,000	3,498	117,409	42,369	159,777	5,046	154,732
\$1,000,000 or Over	1,570	159,301	119,178	278,479	20,062	258,417
Total	1,192,034	3,320,146	423,497	3,743,644	102,041	3,641,763
Under \$25,000	304,898	106,611	21,936	128,547	17,221	111,434
\$25,000 under \$50,000	367,367	612,236	36,268	648,504	7,861	640,666
\$50,000 under \$100,000	402,037	1,366,251	64,997	1,431,248	26,361	1,404,914
\$100,000 or Over	117,732	1,235,048	300,296	1,535,344	50,598	1,484,749
Under \$12,000	138,563	6,302	5,191	11,493	974	10,579
\$12,000 under \$21,000	115,359	57,777	11,096	68,873	15,923	52,984
Over \$21,000	938,112	3,256,067	407,210	3,663,278	85,144	3,578,200

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-10 Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	379,798	9	17	25	1	24
\$5,000 under \$10,000	323,481	111	16	127	69	58
\$10,000 under \$15,000	279,839	410	52	462	99	363
\$15,000 under \$20,000	254,067	680	65	746	30	716
\$20,000 under \$25,000	236,548	940	70	1,010	9	1,001
\$25,000 under \$30,000	200,152	1,202	80	1,283	12	1,271
\$30,000 under \$35,000	170,267	1,469	88	1,557	18	1,540
\$35,000 under \$40,000	147,901	1,735	100	1,834	23	1,811
\$40,000 under \$45,000	128,478	2,000	110	2,110	29	2,081
\$45,000 under \$50,000	110,128	2,266	121	2,387	36	2,352
\$50,000 under \$60,000	173,682	2,659	140	2,800	47	2,753
\$60,000 under \$70,000	123,537	3,209	173	3,382	60	3,322
\$70,000 under \$80,000	85,523	3,756	228	3,983	74	3,910
\$80,000 under \$90,000	57,143	4,305	299	4,604	84	4,519
\$90,000 under \$100,000	37,945	4,845	397	5,242	98	5,144
\$100,000 under \$150,000	75,882	6,123	713	6,836	128	6,708
\$150,000 under \$200,000	23,938	8,849	1,474	10,323	236	10,087
\$200,000 under \$500,000	26,323	14,764	3,439	18,204	528	17,675
\$500,000 under \$1,000,000	4,036	33,183	13,155	46,339	1,531	44,808
\$1,000,000 or Over	1,833	104,719	75,284	180,003	13,403	166,600
Total	2,840,501	1,691	211	1,903	59	1,844
Under \$25,000	1,473,733	373	40	413	41	372
\$25,000 under \$50,000	756,926	1,657	97	1,753	22	1,732
\$50,000 under \$100,000	477,830	3,368	204	3,572	64	3,508
\$100,000 or Over	132,012	10,537	2,810	13,347	455	12,893

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-10SI Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	318,969	5	5	11	1	10
\$5,000 under \$10,000	259,299	120	17	138	85	53
\$10,000 under \$15,000	205,598	465	51	516	90	426
\$15,000 under \$20,000	184,085	723	54	777	5	772
\$20,000 under \$25,000	166,016	989	56	1,045	8	1,037
\$25,000 under \$30,000	128,813	1,262	66	1,328	13	1,315
\$30,000 under \$35,000	95,192	1,546	80	1,626	20	1,606
\$35,000 under \$40,000	69,092	1,828	104	1,932	26	1,907
\$40,000 under \$45,000	48,541	2,108	137	2,245	32	2,213
\$45,000 under \$50,000	32,573	2,380	180	2,559	37	2,522
\$50,000 under \$60,000	36,343	2,750	264	3,014	42	2,972
\$60,000 under \$70,000	17,428	3,267	413	3,680	53	3,628
\$70,000 under \$80,000	9,338	3,727	642	4,370	63	4,306
\$80,000 under \$90,000	5,292	4,212	847	5,059	79	4,980
\$90,000 under \$100,000	3,405	4,679	1,082	5,761	103	5,659
\$100,000 under \$150,000	7,310	5,814	1,728	7,542	143	7,398
\$150,000 under \$200,000	2,388	8,127	3,158	11,285	304	10,981
\$200,000 under \$500,000	2,687	13,231	6,729	19,960	618	19,343
\$500,000 under \$1,000,000	469	30,727	20,076	50,803	2,323	48,480
\$1,000,000 or Over	208	113,558	77,260	190,818	13,097	177,721
Total	1,593,046	883	105	988	39	949
Under \$25,000	1,133,967	375	32	407	38	369
\$25,000 under \$50,000	374,211	1,646	96	1,742	22	1,720
\$50,000 under \$100,000	71,806	3,202	431	3,633	53	3,580
\$100,000 or Over	13,062	10,373	4,880	15,252	555	14,698
Under \$8,000	482,445	9	5	14	2	12
\$8,000 under \$14,000	263,209	388	48	436	150	285
Over \$14,000	847,392	1,534	179	1,714	26	1,688

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-10SE Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	7,528	41	49	90	1	89
\$5,000 under \$10,000	6,956	235	26	261	3	259
\$10,000 under \$15,000	6,953	487	26	513	3	510
\$15,000 under \$20,000	6,824	745	33	779	9	770
\$20,000 under \$25,000	6,607	1,006	36	1,042	11	1,031
\$25,000 under \$30,000	5,070	1,277	49	1,326	20	1,306
\$30,000 under \$35,000	3,895	1,566	61	1,627	24	1,603
\$35,000 under \$40,000	2,871	1,852	68	1,919	34	1,885
\$40,000 under \$45,000	2,018	2,120	108	2,228	32	2,197
\$45,000 under \$50,000	1,494	2,390	161	2,551	54	2,498
\$50,000 under \$60,000	1,872	2,786	197	2,983	42	2,942
\$60,000 under \$70,000	931	3,293	352	3,645	76	3,570
\$70,000 under \$80,000	539	3,739	580	4,319	54	4,264
\$80,000 under \$90,000	394	4,311	640	4,952	73	4,878
\$90,000 under \$100,000	251	4,899	615	5,514	69	5,445
\$100,000 under \$150,000	591	6,044	1,376	7,420	178	7,241
\$150,000 under \$200,000	233	8,676	1,945	10,621	321	10,300
\$200,000 under \$500,000	270	13,778	6,011	19,788	583	19,205
\$500,000 under \$1,000,000	69	30,541	19,003	49,544	615	48,929
\$1,000,000 or Over	55	164,149	49,964	214,113	32,378	181,734
Total	55,421	1,380	193	1,573	54	1,519
Under \$25,000	34,868	489	34	524	5	519
\$25,000 under \$50,000	15,348	1,677	74	1,751	28	1,723
\$50,000 under \$100,000	3,987	3,317	355	3,672	56	3,616
\$100,000 or Over	1,218	16,789	5,705	22,494	1,774	20,720

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-10J Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	Count	\$ Avg	\$ Avg	\$ Avg	\$ Avg	\$ Avg
Massachusetts Net Adjusted Gross Income						
Under \$5,000	53,301	25	79	104	5	100
\$5,000 under \$10,000	57,226	52	10	62	2	60
\$10,000 under \$15,000	67,288	236	56	292	140	152
\$15,000 under \$20,000	63,158	550	102	652	104	548
\$20,000 under \$25,000	63,925	808	110	918	13	904
\$25,000 under \$30,000	66,269	1,080	110	1,190	9	1,181
\$30,000 under \$35,000	71,180	1,361	100	1,462	14	1,448
\$35,000 under \$40,000	75,938	1,645	97	1,742	20	1,722
\$40,000 under \$45,000	77,919	1,930	93	2,023	27	1,996
\$45,000 under \$50,000	76,061	2,215	95	2,310	35	2,276
\$50,000 under \$60,000	135,467	2,633	106	2,740	48	2,692
\$60,000 under \$70,000	105,178	3,199	132	3,331	61	3,269
\$70,000 under \$80,000	75,646	3,759	174	3,933	75	3,858
\$80,000 under \$90,000	51,457	4,314	240	4,554	85	4,469
\$90,000 under \$100,000	34,289	4,861	327	5,188	98	5,090
\$100,000 under \$150,000	67,981	6,157	598	6,755	126	6,629
\$150,000 under \$200,000	21,317	8,931	1,280	10,212	227	9,985
\$200,000 under \$500,000	23,366	14,952	3,031	17,983	518	17,466
\$500,000 under \$1,000,000	3,498	33,565	12,112	45,677	1,442	44,234
\$1,000,000 or Over	1,570	101,466	75,909	177,375	12,778	164,597
Total	1,192,034	2,785	355	3,141	86	3,055
Under \$25,000	304,898	350	72	422	56	365
\$25,000 under \$50,000	367,367	1,667	99	1,765	21	1,744
\$50,000 under \$100,000	402,037	3,398	162	3,560	66	3,494
\$100,000 or Over	117,732	10,490	2,551	13,041	430	12,611
Under \$12,000	138,563	45	37	83	7	76
\$12,000 under \$21,000	115,359	501	96	597	138	459
Over \$21,000	938,112	3,471	434	3,905	91	3,814

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-11 Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	13.37	0.07	1.04	0.18	0.30	0.18
\$5,000 under \$10,000	11.39	0.75	0.88	0.76	13.30	0.36
\$10,000 under \$15,000	9.85	2.39	2.41	2.39	16.63	1.94
\$15,000 under \$20,000	8.94	3.60	2.76	3.51	4.56	3.47
\$20,000 under \$25,000	8.33	4.63	2.75	4.42	1.33	4.52
\$25,000 under \$30,000	7.05	5.01	2.68	4.75	1.44	4.86
\$30,000 under \$35,000	5.99	5.21	2.49	4.91	1.79	5.01
\$35,000 under \$40,000	5.21	5.34	2.45	5.02	2.04	5.12
\$40,000 under \$45,000	4.52	5.35	2.35	5.02	2.24	5.11
\$45,000 under \$50,000	3.88	5.20	2.22	4.86	2.35	4.94
\$50,000 under \$60,000	6.11	9.62	4.06	9.00	4.85	9.13
\$60,000 under \$70,000	4.35	8.25	3.56	7.73	4.46	7.84
\$70,000 under \$80,000	3.01	6.69	3.24	6.30	3.76	6.38
\$80,000 under \$90,000	2.01	5.12	2.84	4.87	2.88	4.93
\$90,000 under \$100,000	1.34	3.83	2.51	3.68	2.23	3.73
\$100,000 under \$150,000	2.67	9.67	9.00	9.60	5.81	9.72
\$150,000 under \$200,000	0.84	4.41	5.87	4.57	3.37	4.61
\$200,000 under \$500,000	0.93	8.09	15.07	8.87	8.31	8.88
\$500,000 under \$1,000,000	0.14	2.79	8.84	3.46	3.69	3.45
\$1,000,000 or Over	0.06	4.00	22.97	6.11	14.68	5.83
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	51.88	11.44	9.84	11.26	36.12	10.47
\$25,000 under \$50,000	26.65	26.10	12.20	24.56	9.85	25.03
\$50,000 under \$100,000	16.82	33.50	16.21	31.58	18.17	32.01
\$100,000 or Over	4.65	28.96	61.76	32.60	35.87	32.50

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-11SI Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	20.02	0.12	1.03	0.22	0.38	0.22
\$5,000 under \$10,000	16.28	2.22	2.71	2.27	35.53	0.90
\$10,000 under \$15,000	12.91	6.79	6.32	6.74	29.55	5.80
\$15,000 under \$20,000	11.56	9.46	5.97	9.09	1.56	9.40
\$20,000 under \$25,000	10.42	11.67	5.57	11.02	2.08	11.39
\$25,000 under \$30,000	8.09	11.56	5.12	10.88	2.75	11.21
\$30,000 under \$35,000	5.98	10.46	4.56	9.84	3.07	10.11
\$35,000 under \$40,000	4.34	8.98	4.33	8.49	2.87	8.72
\$40,000 under \$45,000	3.05	7.27	4.00	6.93	2.49	7.11
\$45,000 under \$50,000	2.04	5.51	3.52	5.30	1.95	5.44
\$50,000 under \$60,000	2.28	7.10	5.77	6.96	2.47	7.15
\$60,000 under \$70,000	1.09	4.05	4.32	4.08	1.47	4.18
\$70,000 under \$80,000	0.59	2.47	3.60	2.59	0.95	2.66
\$80,000 under \$90,000	0.33	1.58	2.69	1.70	0.67	1.74
\$90,000 under \$100,000	0.21	1.13	2.21	1.25	0.56	1.27
\$100,000 under \$150,000	0.46	3.02	7.58	3.50	1.68	3.58
\$150,000 under \$200,000	0.15	1.38	4.53	1.71	1.17	1.74
\$200,000 under \$500,000	0.17	2.53	10.86	3.41	2.67	3.44
\$500,000 under \$1,000,000	0.03	1.02	5.65	1.51	1.75	1.50
\$1,000,000 or Over	0.01	1.68	9.65	2.52	4.37	2.45
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	71.18	30.25	21.60	29.34	69.10	27.70
\$25,000 under \$50,000	23.49	43.78	21.53	41.42	13.13	42.58
\$50,000 under \$100,000	4.51	16.34	18.60	16.58	6.13	17.01
\$100,000 or Over	0.82	9.63	38.27	12.66	11.64	12.70
Under \$8,000	30.28	0.32	1.31	0.43	1.64	0.38
\$8,000 under \$14,000	16.52	7.26	7.54	7.29	63.59	4.97
Over \$14,000	53.19	92.42	91.15	92.28	34.77	94.65

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-11SE Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	13.58	0.40	3.44	0.78	0.15	0.80
\$5,000 under \$10,000	12.55	2.14	1.69	2.09	0.58	2.14
\$10,000 under \$15,000	12.55	4.43	1.70	4.09	0.79	4.21
\$15,000 under \$20,000	12.31	6.65	2.11	6.09	2.12	6.24
\$20,000 under \$25,000	11.92	8.69	2.25	7.90	2.40	8.09
\$25,000 under \$30,000	9.15	8.46	2.33	7.71	3.30	7.87
\$30,000 under \$35,000	7.03	7.98	2.20	7.27	3.13	7.42
\$35,000 under \$40,000	5.18	6.95	1.82	6.32	3.28	6.43
\$40,000 under \$45,000	3.64	5.59	2.04	5.16	2.13	5.27
\$45,000 under \$50,000	2.70	4.67	2.25	4.37	2.66	4.43
\$50,000 under \$60,000	3.38	6.82	3.45	6.41	2.61	6.54
\$60,000 under \$70,000	1.68	4.01	3.07	3.89	2.35	3.95
\$70,000 under \$80,000	0.97	2.64	2.92	2.67	0.98	2.73
\$80,000 under \$90,000	0.71	2.22	2.36	2.24	0.96	2.28
\$90,000 under \$100,000	0.45	1.61	1.44	1.59	0.58	1.62
\$100,000 under \$150,000	1.07	4.67	7.60	5.03	3.51	5.08
\$150,000 under \$200,000	0.42	2.64	4.24	2.84	2.49	2.85
\$200,000 under \$500,000	0.49	4.86	15.17	6.13	5.25	6.16
\$500,000 under \$1,000,000	0.12	2.76	12.25	3.92	1.41	4.01
\$1,000,000 or Over	0.10	11.81	25.68	13.51	59.33	11.87
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	62.91	22.31	11.19	20.94	6.04	21.48
\$25,000 under \$50,000	27.69	33.66	10.63	30.83	14.50	31.41
\$50,000 under \$100,000	7.19	17.29	13.24	16.80	7.47	17.13
\$100,000 or Over	2.20	26.74	64.94	31.43	71.99	29.98

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-11J Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

	Number of Returns	5.95% Tax	12% Tax	Total Tax	Credits	Net Tax After Credits
	%	%	%	%	%	%
Massachusetts Net Adjusted Gross Income						
Under \$5,000	4.47	0.04	0.99	0.15	0.25	0.15
\$5,000 under \$10,000	4.80	0.09	0.14	0.09	0.10	0.10
\$10,000 under \$15,000	5.64	0.48	0.88	0.52	9.21	0.28
\$15,000 under \$20,000	5.30	1.05	1.52	1.10	6.46	0.95
\$20,000 under \$25,000	5.36	1.56	1.65	1.57	0.84	1.59
\$25,000 under \$30,000	5.56	2.15	1.72	2.11	0.59	2.15
\$30,000 under \$35,000	5.97	2.92	1.69	2.78	0.96	2.83
\$35,000 under \$40,000	6.37	3.76	1.73	3.53	1.49	3.59
\$40,000 under \$45,000	6.54	4.53	1.71	4.21	2.08	4.27
\$45,000 under \$50,000	6.38	5.07	1.71	4.69	2.58	4.75
\$50,000 under \$60,000	11.36	10.74	3.41	9.91	6.36	10.01
\$60,000 under \$70,000	8.82	10.13	3.27	9.36	6.34	9.44
\$70,000 under \$80,000	6.35	8.57	3.11	7.95	5.56	8.01
\$80,000 under \$90,000	4.32	6.69	2.92	6.26	4.28	6.31
\$90,000 under \$100,000	2.88	5.02	2.65	4.75	3.30	4.79
\$100,000 under \$150,000	5.70	12.61	9.59	12.27	8.39	12.37
\$150,000 under \$200,000	1.79	5.73	6.44	5.81	4.74	5.84
\$200,000 under \$500,000	1.96	10.52	16.73	11.22	11.85	11.21
\$500,000 under \$1,000,000	0.29	3.54	10.00	4.27	4.94	4.25
\$1,000,000 or Over	0.13	4.80	28.14	7.44	19.66	7.10
Total	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	25.58	3.21	5.18	3.43	16.88	3.06
\$25,000 under \$50,000	30.82	18.44	8.56	17.32	7.70	17.59
\$50,000 under \$100,000	33.73	41.15	15.35	38.23	25.83	38.58
\$100,000 or Over	9.88	37.20	70.91	41.01	49.59	40.77
Under \$12,000	11.62	0.19	1.23	0.31	0.95	0.29
\$12,000 under \$21,000	9.68	1.74	2.62	1.84	15.60	1.45
Over \$21,000	78.70	98.07	96.15	97.85	83.44	98.25

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

**Table II-12 Distribution of Income and Taxes by Income Quintile
with Percent and Cumulative Percent Distributions and Tax Burden Ratios
(Dollar amounts are in thousands.)**

Massachusetts Net Adjusted Gross Income Quintile	Number of Returns	Total Income	Total Taxes	Percent Distribution			Cumulative Percent Distribution			Tax Burden Ratios
				Number of Returns	Total Income	Total Taxes	Number of Returns	Total Income	Total Taxes	
Lowest 20% - To \$7,836	568,100	\$ 1,357,718	\$ 14,150	20.0 %	1.3 %	0.3 %	20.0 %	1.3 %	0.3 %	1.0%
Second 20% - \$7,836 to \$17,980	568,100	7,203,025	216,338	20.0	7.0	4.1	40.0	8.3	4.4	3.0%
Third 20% - \$17,980 to \$30,844	568,100	13,638,754	615,549	20.0	13.2	11.8	60.0	21.5	16.2	4.5%
Fourth 20% - \$30,844 to \$52,121	568,100	22,943,688	1,119,333	20.0	22.2	21.4	80.0	43.8	37.5	4.9%
Highest 20% - \$52,121 and over	568,101	57,979,936	3,271,919	20.0	56.2	62.5	100.0	100.0	100.0	5.6%
Total	2,840,501	\$ 103,123,121	\$ 5,237,289	100.0 %	100.0 %	100.0 %	--	--	--	5.1%

Addendum:										
Top 10 % - \$72,915 and over	284,049	\$ 40,573,698	\$ 2,383,707	10.0 %	39.3 %	45.5 %	--	--	--	5.9%
Top 5 % - \$96,949 and over	142,027	28,784,441	1,755,900	5.0	27.9	33.5	--	--	--	6.1%
Top 1 % - \$213, 858 and over	28,406	13,897,325	904,559	1.0	13.5	17.3	--	--	--	6.5%

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Chart II-3:

**Percentage of Total Massachusetts Income Tax
Paid by Filers at Various Income Levels
Tax Year 1993**

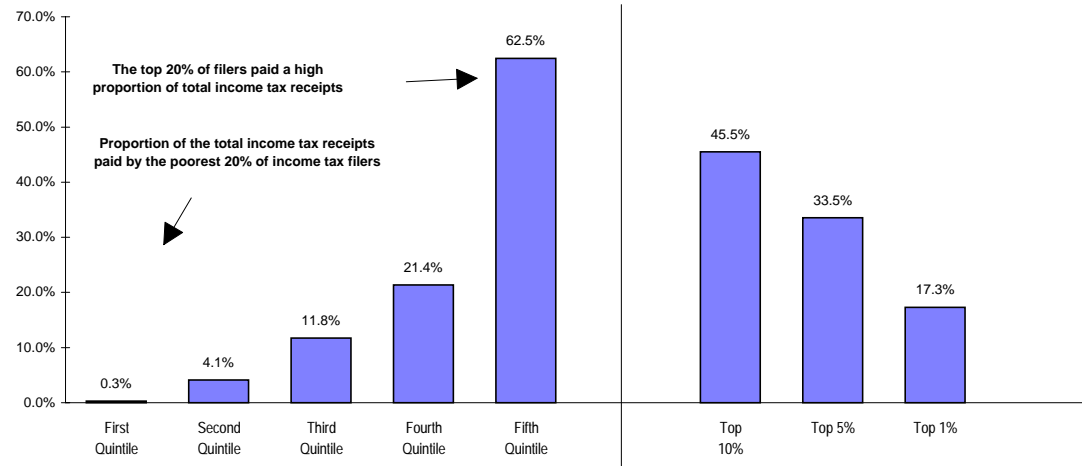
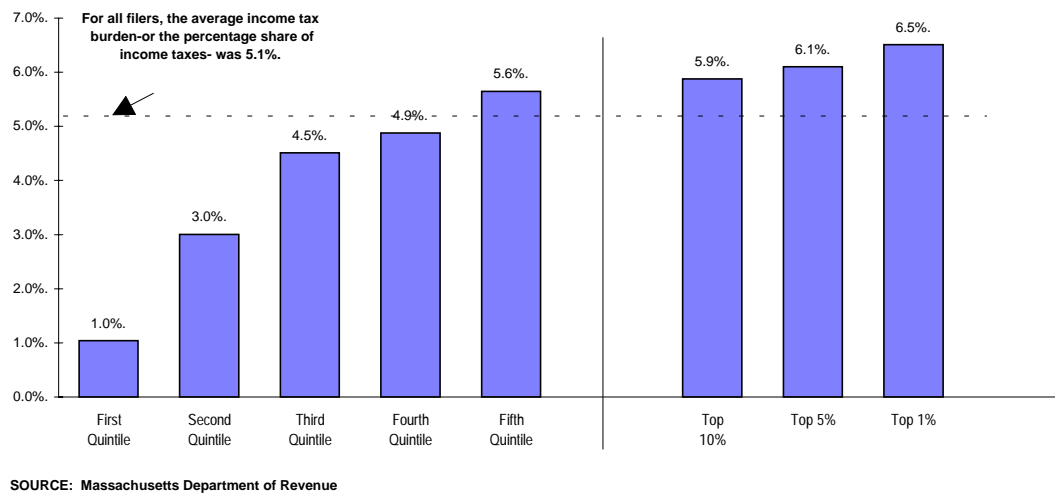


Chart II-4:

**Massachusetts Income Tax Burden
For Filers at Various Income Levels
Tax year 1993**



Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	Alimony Received	Alimony Received
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	278,569	813,485	20,078	44,177	500	1,458
\$5,000 under \$10,000	241,581	1,633,903	49,401	202,911	1,462	6,244
\$10,000 under \$15,000	220,374	2,462,469	48,805	302,077	1,718	10,100
\$15,000 under \$20,000	219,930	3,520,319	34,657	260,091	1,553	10,761
\$20,000 under \$25,000	214,770	4,483,037	27,287	224,728	1,487	10,731
\$25,000 under \$30,000	185,319	4,733,598	22,263	195,554	1,461	11,883
\$30,000 under \$35,000	159,980	4,834,025	18,249	167,843	1,088	10,846
\$35,000 under \$40,000	140,253	4,893,743	15,253	142,606	921	10,222
\$40,000 under \$45,000	122,637	4,849,233	12,887	123,025	661	8,428
\$45,000 under \$50,000	105,643	4,669,742	11,257	106,202	567	8,005
\$50,000 under \$60,000	167,217	8,528,596	18,092	177,272	662	11,466
\$60,000 under \$70,000	119,115	7,183,912	12,738	130,578	434	9,519
\$70,000 under \$80,000	82,339	5,708,672	8,692	97,479	234	6,264
\$80,000 under \$90,000	54,678	4,258,113	5,871	74,106	146	4,299
\$90,000 under \$100,000	36,147	3,091,465	4,047	56,800	83	2,475
\$100,000 under \$150,000	70,552	7,179,553	8,690	155,038	197	8,148
\$150,000 under \$200,000	21,500	2,885,666	2,773	67,227	58	1,935
\$200,000 under \$500,000	22,874	4,667,624	3,174	95,078	65	2,492
\$500,000 under \$1,000,000	3,432	1,424,151	516	24,599	4	554
\$1,000,000 or Over	1,570	1,667,413	260	16,325	#	#
Total	2,468,480	83,488,720	324,990	2,663,717	13,303	135,847
Under \$25,000	1,175,224	12,913,213	180,228	1,033,984	6,720	39,293
\$25,000 under \$50,000	713,832	23,980,341	79,909	735,230	4,698	49,384
\$50,000 under \$100,000	459,496	28,770,758	49,440	536,236	1,559	34,022
\$100,000 or Over	119,928	17,824,408	15,413	358,267	326	13,148

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Business Income	Business Income	Business Loss	Business Loss	Rental/Royal ty Income	Rental/Royal ty Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	19,336	62,298	8,906	-122,490	9,043	27,255
\$5,000 under \$10,000	26,431	132,127	4,277	-17,003	13,191	42,484
\$10,000 under \$15,000	25,432	183,101	4,365	-17,767	10,962	43,192
\$15,000 under \$20,000	21,798	192,297	4,574	-17,891	8,232	35,488
\$20,000 under \$25,000	19,969	197,543	4,750	-19,367	7,222	31,791
\$25,000 under \$30,000	18,757	202,358	4,699	-18,005	6,635	30,771
\$30,000 under \$35,000	18,300	206,832	4,598	-16,450	5,963	28,240
\$35,000 under \$40,000	17,531	204,745	4,453	-15,546	5,506	28,846
\$40,000 under \$45,000	16,673	202,950	3,926	-13,406	5,305	27,153
\$45,000 under \$50,000	15,022	192,752	3,620	-12,447	4,853	26,366
\$50,000 under \$60,000	23,957	342,532	5,804	-18,917	8,092	46,678
\$60,000 under \$70,000	17,908	294,829	4,363	-15,028	6,260	41,091
\$70,000 under \$80,000	13,156	255,182	3,265	-12,016	4,560	33,587
\$80,000 under \$90,000	9,491	221,629	2,323	-8,323	3,448	27,449
\$90,000 under \$100,000	7,089	191,137	1,562	-6,641	2,645	22,886
\$100,000 under \$150,000	17,136	666,205	3,324	-17,089	7,022	87,404
\$150,000 under \$200,000	6,754	405,006	1,184	-7,824	3,180	52,406
\$200,000 under \$500,000	7,562	720,305	1,313	-14,767	4,427	115,491
\$500,000 under \$1,000,000	960	177,249	245	-8,521	908	51,061
\$1,000,000 or Over	391	138,538	118	-6,268	472	56,404
Total	303,653	5,189,616	71,669	-385,766	117,926	856,042
Under \$25,000	112,966	767,366	26,872	-194,518	48,650	180,209
\$25,000 under \$50,000	86,283	1,009,637	21,296	-75,854	28,262	141,377
\$50,000 under \$100,000	71,601	1,305,310	17,317	-60,925	25,005	171,690
\$100,000 or Over	32,803	2,107,304	6,184	-54,469	16,009	362,766

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Rental /Royal ty Loss	Rental /Royal ty Loss	Partnership Income	Partnership Income	Partnership Loss	Partnership Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	15,159	- 173,456	6,684	26,283	6,919	- 664,433
\$5,000 under \$10,000	8,365	- 39,896	4,334	19,427	2,131	- 16,672
\$10,000 under \$15,000	9,020	- 45,735	3,954	23,757	2,234	- 15,167
\$15,000 under \$20,000	9,750	- 50,879	3,826	28,800	2,200	- 15,901
\$20,000 under \$25,000	10,594	- 56,726	3,510	30,535	2,291	- 19,244
\$25,000 under \$30,000	11,096	- 60,830	3,585	33,215	2,300	- 18,002
\$30,000 under \$35,000	11,362	- 61,306	3,275	33,945	2,273	- 18,764
\$35,000 under \$40,000	11,539	- 63,153	3,277	36,072	2,198	- 16,615
\$40,000 under \$45,000	10,605	- 58,024	3,240	36,761	2,141	- 15,245
\$45,000 under \$50,000	9,661	- 53,856	2,919	34,680	2,024	- 13,508
\$50,000 under \$60,000	16,474	- 98,089	5,257	72,045	3,588	- 25,062
\$60,000 under \$70,000	12,792	- 78,649	4,850	75,561	3,036	- 24,115
\$70,000 under \$80,000	9,655	- 63,611	4,089	70,970	2,447	- 19,240
\$80,000 under \$90,000	6,948	- 46,635	3,476	70,310	2,129	- 17,367
\$90,000 under \$100,000	5,085	- 35,390	2,938	66,211	1,688	- 13,943
\$100,000 under \$150,000	11,274	- 76,174	9,431	308,841	5,210	- 59,407
\$150,000 under \$200,000	1,947	- 17,882	5,273	272,006	2,363	- 36,252
\$200,000 under \$500,000	2,419	- 31,222	9,194	964,180	3,490	- 108,671
\$500,000 under \$1,000,000	450	- 9,126	2,012	511,913	728	- 53,119
\$1,000,000 or Over	232	- 22,967	1,028	1,133,369	357	- 88,028
Total	174,427	- 1,143,608	86,152	3,848,884	51,747	- 1,258,754
Under \$25,000	52,888	- 366,693	22,308	128,803	15,775	- 731,417
\$25,000 under \$50,000	54,263	- 297,169	16,296	174,674	10,936	- 82,134
\$50,000 under \$100,000	50,954	- 322,374	20,610	355,097	12,888	- 99,726
\$100,000 or Over	16,322	- 157,371	26,938	3,190,309	12,148	- 345,478

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Trust Income	Trust Income	Trust Loss	Trust Loss
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5, 000	980	4, 632	910	- 22, 605
\$5, 000 under \$10, 000	847	2, 647	322	- 2, 130
\$10, 000 under \$15, 000	783	2, 981	320	- 1, 985
\$15, 000 under \$20, 000	678	2, 718	313	- 2, 187
\$20, 000 under \$25, 000	613	3, 350	338	- 2, 150
\$25, 000 under \$30, 000	613	3, 389	360	- 2, 054
\$30, 000 under \$35, 000	579	3, 385	377	- 2, 203
\$35, 000 under \$40, 000	527	3, 182	339	- 2, 458
\$40, 000 under \$45, 000	496	2, 803	350	- 1, 934
\$45, 000 under \$50, 000	456	2, 876	329	- 2, 374
\$50, 000 under \$60, 000	827	6, 339	530	- 2, 869
\$60, 000 under \$70, 000	724	5, 589	464	- 2, 628
\$70, 000 under \$80, 000	631	5, 399	377	- 2, 412
\$80, 000 under \$90, 000	529	4, 875	298	- 2, 974
\$90, 000 under \$100, 000	425	5, 287	234	- 1, 188
\$100, 000 under \$150, 000	1, 382	20, 447	580	- 4, 229
\$150, 000 under \$200, 000	680	14, 678	200	- 1, 676
\$200, 000 under \$500, 000	1, 157	39, 882	339	- 6, 744
\$500, 000 under \$1, 000, 000	273	22, 612	75	- 1, 230
\$1, 000, 000 or Over	141	105, 867	44	- 3, 684
Total	13, 341	262, 938	7, 099	- 71, 713
Under \$25, 000	3, 901	16, 327	2, 203	- 31, 058
\$25, 000 under \$50, 000	2, 671	15, 635	1, 755	- 11, 023
\$50, 000 under \$100, 000	3, 136	27, 490	1, 903	- 12, 071
\$100, 000 or Over	3, 633	203, 486	1, 238	- 17, 562

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Unemployment Compensation	Unemployment Compensation	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5, 000	11, 916	22, 807	150, 571	95, 408
\$5, 000 under \$10, 000	30, 380	86, 189	156, 761	195, 243
\$10, 000 under \$15, 000	37, 447	132, 162	144, 709	192, 001
\$15, 000 under \$20, 000	32, 614	128, 840	134, 825	147, 279
\$20, 000 under \$25, 000	26, 339	107, 822	135, 949	117, 417
\$25, 000 under \$30, 000	21, 762	91, 642	127, 011	99, 822
\$30, 000 under \$35, 000	19, 020	80, 240	116, 897	83, 742
\$35, 000 under \$40, 000	17, 085	70, 950	108, 015	75, 488
\$40, 000 under \$45, 000	15, 546	64, 313	98, 755	67, 683
\$45, 000 under \$50, 000	13, 346	55, 061	87, 788	59, 434
\$50, 000 under \$60, 000	19, 725	80, 851	143, 951	98, 609
\$60, 000 under \$70, 000	11, 821	48, 642	106, 880	74, 927
\$70, 000 under \$80, 000	6, 599	27, 480	75, 617	56, 597
\$80, 000 under \$90, 000	3, 544	15, 121	51, 424	42, 739
\$90, 000 under \$100, 000	1, 981	8, 728	34, 481	32, 412
\$100, 000 under \$150, 000	2, 965	13, 469	69, 417	82, 421
\$150, 000 under \$200, 000	542	2, 478	22, 022	38, 589
\$200, 000 under \$500, 000	343	1, 731	24, 360	65, 435
\$500, 000 under \$1, 000, 000	23	78	3, 730	21, 944
\$1, 000, 000 or Over	9	54	1, 680	25, 849
Total	273, 007	1, 038, 657	1, 794, 843	1, 673, 038
Under \$25, 000	138, 696	477, 820	722, 815	747, 348
\$25, 000 under \$50, 000	86, 759	362, 206	538, 466	386, 168
\$50, 000 under \$100, 000	43, 670	180, 822	412, 353	305, 284
\$100, 000 or Over	3, 882	17, 810	121, 209	234, 238

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	77,736	82,954	16,977	- 67,129	361,025	35,235
\$5,000 under \$10,000	92,210	180,662	21,291	43,601	321,415	2,274,493
\$10,000 under \$15,000	82,173	177,847	21,122	56,950	278,845	3,313,982
\$15,000 under \$20,000	69,199	134,880	17,713	53,858	253,550	4,281,194
\$20,000 under \$25,000	66,570	105,274	16,414	56,852	236,242	5,154,174
\$25,000 under \$30,000	62,940	88,174	15,263	52,042	199,940	5,343,735
\$30,000 under \$35,000	57,546	72,565	13,645	50,958	170,145	5,390,155
\$35,000 under \$40,000	53,742	64,522	12,952	49,866	147,796	5,406,983
\$40,000 under \$45,000	49,178	57,068	11,677	46,028	128,406	5,329,155
\$45,000 under \$50,000	43,369	49,481	10,707	45,154	110,072	5,108,135
\$50,000 under \$60,000	72,028	81,038	18,122	90,955	173,583	9,292,835
\$60,000 under \$70,000	55,741	60,776	14,060	79,518	123,474	7,809,595
\$70,000 under \$80,000	41,635	46,003	10,720	65,374	85,470	6,219,130
\$80,000 under \$90,000	30,507	35,153	7,805	57,422	57,111	4,693,179
\$90,000 under \$100,000	21,675	27,153	5,793	49,898	37,915	3,464,880
\$100,000 under \$150,000	48,234	71,334	14,918	209,282	75,809	8,562,821
\$150,000 under \$200,000	17,183	34,876	6,778	129,245	23,911	3,801,891
\$200,000 under \$500,000	20,928	61,137	9,868	291,361	26,268	6,797,877
\$500,000 under \$1,000,000	3,415	21,274	1,981	128,816	4,015	2,290,310
\$1,000,000 or Over	1,592	25,544	1,066	216,583	1,824	3,239,169
Total	967,601	1,477,715	248,872	1,706,633	2,816,816	97,808,928
Under \$25,000	387,888	681,617	93,517	144,132	1,451,077	15,059,078
\$25,000 under \$50,000	266,775	331,810	64,244	244,048	756,359	26,578,163
\$50,000 under \$100,000	221,586	250,123	56,500	343,168	477,553	31,479,619
\$100,000 or Over	91,352	214,165	34,611	975,286	131,827	24,692,068

* Includes winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	57,557	78,045	23,759	39,185	59,849	117,230
\$5,000 under \$10,000	60,832	104,796	24,779	29,410	62,681	134,206
\$10,000 under \$15,000	56,551	127,100	22,998	35,662	58,200	162,763
\$15,000 under \$20,000	47,376	121,068	20,188	37,533	48,870	158,601
\$20,000 under \$25,000	44,241	114,118	18,837	38,556	45,890	152,673
\$25,000 under \$30,000	42,636	105,622	18,117	40,398	44,278	146,020
\$30,000 under \$35,000	40,891	97,035	17,372	36,937	42,573	133,972
\$35,000 under \$40,000	39,280	91,729	16,589	38,574	40,745	130,303
\$40,000 under \$45,000	37,845	85,529	15,890	37,865	39,227	123,394
\$45,000 under \$50,000	34,988	78,716	14,624	37,188	36,285	115,904
\$50,000 under \$60,000	61,455	140,619	25,949	70,433	63,680	211,052
\$60,000 under \$70,000	50,002	121,480	21,680	61,194	51,790	182,673
\$70,000 under \$80,000	39,083	106,017	17,772	60,116	40,439	166,133
\$80,000 under \$90,000	29,615	91,886	13,929	53,197	30,633	145,083
\$90,000 under \$100,000	21,843	81,560	10,738	46,072	22,543	127,633
\$100,000 under \$150,000	50,217	280,605	26,816	176,042	51,553	456,648
\$150,000 under \$200,000	18,210	177,096	10,512	120,263	18,516	297,359
\$200,000 under \$500,000	22,028	429,457	13,205	329,241	22,314	758,698
\$500,000 under \$1,000,000	3,687	229,381	2,424	214,219	3,715	443,600
\$1,000,000 or Over	1,749	382,035	1,251	768,213	1,756	1,150,248
Total	760,086	3,043,894	337,429	2,270,298	785,537	5,314,192
Under \$25,000	266,557	545,127	110,561	180,346	275,490	725,473
\$25,000 under \$50,000	195,640	458,631	82,592	190,962	203,108	649,593
\$50,000 under \$100,000	201,998	541,562	90,068	291,012	209,085	832,574
\$100,000 or Over	95,891	1,498,574	54,208	1,607,979	97,854	3,106,553

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	Alimony Received	Alimony Received
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	251,518	656,163	12,409	24,244	455	1,330
\$5,000 under \$10,000	205,054	1,392,575	29,625	118,110	1,342	5,869
\$10,000 under \$15,000	173,247	1,981,381	23,004	131,854	1,590	9,498
\$15,000 under \$20,000	167,000	2,748,331	15,245	98,621	1,430	10,083
\$20,000 under \$25,000	155,827	3,340,342	11,789	78,822	1,382	10,102
\$25,000 under \$30,000	122,103	3,210,458	9,180	63,352	1,340	11,202
\$30,000 under \$35,000	90,774	2,826,591	6,747	51,604	962	10,164
\$35,000 under \$40,000	65,897	2,364,822	4,787	39,430	796	9,516
\$40,000 under \$45,000	46,122	1,868,074	3,386	32,007	563	7,739
\$45,000 under \$50,000	30,814	1,382,542	2,494	24,851	477	7,335
\$50,000 under \$60,000	33,914	1,722,884	3,125	37,416	506	10,304
\$60,000 under \$70,000	15,850	935,712	1,715	23,565	317	8,548
\$70,000 under \$80,000	8,208	545,724	962	15,981	151	5,335
\$80,000 under \$90,000	4,508	332,978	588	10,654	91	3,772
\$90,000 under \$100,000	2,837	229,167	399	8,219	46	2,057
\$100,000 under \$150,000	5,784	552,901	863	22,170	115	6,578
\$150,000 under \$200,000	1,758	225,559	258	9,211	21	1,195
\$200,000 under \$500,000	1,917	378,618	286	12,334	29	1,677
\$500,000 under \$1,000,000	347	133,797	60	2,886	#	#
\$1,000,000 or Over	148	181,028	22	667	#	#
Total	1,383,627	27,009,647	126,944	805,999	11,616	122,856
Under \$25,000	952,646	10,118,793	92,072	451,652	6,199	36,882
\$25,000 under \$50,000	355,710	11,652,487	26,594	211,243	4,138	45,957
\$50,000 under \$100,000	65,317	3,766,464	6,789	95,835	1,111	30,017
\$100,000 or Over	9,954	1,471,903	1,489	47,269	168	10,000
Under \$8,000	380,945	1,427,395	29,492	83,895	1,169	4,090
\$8,000 under \$14,000	215,378	2,153,177	31,833	167,007	1,942	10,909
Over \$14,000	787,304	23,429,075	65,619	555,097	8,505	107,857

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Business Income	Business Income	Business Loss	Business Loss	Rental/Royal ty Income	Rental/Royal ty Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	13,707	34,848	5,022	-35,575	5,134	11,575
\$5,000 under \$10,000	18,054	89,762	2,463	-7,913	7,666	24,032
\$10,000 under \$15,000	14,342	104,016	2,222	-6,970	5,067	19,155
\$15,000 under \$20,000	10,340	92,621	2,179	-7,065	3,481	14,105
\$20,000 under \$25,000	7,921	79,149	2,013	-6,256	3,045	12,271
\$25,000 under \$30,000	6,281	71,830	1,704	-5,216	2,701	11,236
\$30,000 under \$35,000	4,948	59,788	1,470	-4,213	2,202	9,063
\$35,000 under \$40,000	4,137	52,705	1,220	-3,684	1,700	7,926
\$40,000 under \$45,000	3,262	46,189	903	-2,763	1,459	6,928
\$45,000 under \$50,000	2,500	39,493	649	-2,350	1,154	6,283
\$50,000 under \$60,000	3,112	63,936	801	-2,793	1,549	8,860
\$60,000 under \$70,000	1,875	48,019	435	-1,739	941	7,283
\$70,000 under \$80,000	1,196	40,147	261	-1,081	636	6,312
\$80,000 under \$90,000	817	32,980	185	-774	421	3,842
\$90,000 under \$100,000	587	25,639	96	-600	311	3,628
\$100,000 under \$150,000	1,379	76,215	241	-2,075	769	12,626
\$150,000 under \$200,000	522	42,216	87	-681	332	7,087
\$200,000 under \$500,000	492	59,676	99	-1,187	418	13,668
\$500,000 under \$1,000,000	67	18,798	26	-534	94	7,297
\$1,000,000 or Over	37	13,949	4	-119	48	4,569
Total	95,576	1,091,976	22,080	-93,588	39,128	197,745
Under \$25,000	64,364	400,396	13,899	-63,779	24,393	81,138
\$25,000 under \$50,000	21,128	270,006	5,946	-18,227	9,216	41,436
\$50,000 under \$100,000	7,587	210,722	1,778	-6,986	3,858	29,925
\$100,000 or Over	2,497	210,853	457	-4,596	1,661	45,246
Under \$8,000	24,769	84,188	6,544	-40,452	10,135	26,854
\$8,000 under \$14,000	18,877	124,549	2,703	-8,532	6,898	24,501
Over \$14,000	51,930	883,240	12,833	-44,605	22,095	146,391

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Rental /Royal ty Loss	Rental /Royal ty Loss	Partnership Income	Partnership Income	Partnership Loss	Partnership Loss
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	7,465	-54,961	2,828	5,244	2,634	-126,966
\$5,000 under \$10,000	4,498	-18,672	2,371	8,417	1,122	-4,880
\$10,000 under \$15,000	4,285	-20,359	1,947	10,077	1,038	-4,201
\$15,000 under \$20,000	4,650	-21,878	1,737	11,874	914	-4,159
\$20,000 under \$25,000	4,898	-22,977	1,466	11,417	895	-4,485
\$25,000 under \$30,000	4,793	-23,061	1,415	11,456	800	-3,603
\$30,000 under \$35,000	4,380	-20,915	1,209	10,238	747	-3,302
\$35,000 under \$40,000	3,813	-18,388	1,020	9,659	675	-3,436
\$40,000 under \$45,000	2,910	-14,246	942	9,587	559	-2,640
\$45,000 under \$50,000	2,317	-11,668	761	8,576	482	-2,364
\$50,000 under \$60,000	2,837	-15,991	1,153	16,141	681	-2,673
\$60,000 under \$70,000	1,626	-9,601	865	14,945	497	-3,314
\$70,000 under \$80,000	979	-5,867	607	12,925	341	-1,736
\$80,000 under \$90,000	659	-4,532	516	13,072	253	-3,370
\$90,000 under \$100,000	450	-2,831	399	11,153	178	-1,149
\$100,000 under \$150,000	1,021	-7,459	1,199	50,032	556	-6,265
\$150,000 under \$200,000	184	-1,469	555	34,369	229	-3,612
\$200,000 under \$500,000	237	-3,249	921	113,486	326	-9,174
\$500,000 under \$1,000,000	37	-1,276	213	62,345	65	-2,090
\$1,000,000 or Over	20	-497	116	197,584	38	-5,287
Total	52,059	-279,898	22,240	622,597	13,030	-198,706
Under \$25,000	25,796	-138,848	10,349	47,030	6,603	-144,691
\$25,000 under \$50,000	18,213	-88,278	5,347	49,517	3,263	-15,345
\$50,000 under \$100,000	6,551	-38,822	3,540	68,235	1,950	-12,243
\$100,000 or Over	1,499	-13,950	3,004	457,816	1,214	-26,427
Under \$8,000	10,245	-66,232	4,322	10,228	3,311	-129,856
\$8,000 under \$14,000	5,123	-23,423	2,463	11,440	1,312	-5,437
Over \$14,000	36,691	-190,244	15,455	600,929	8,407	-63,413

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Trust Income	Trust Income	Trust Loss	Trust Loss
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5, 000	665	2, 503	406	- 4, 805
\$5, 000 under \$10, 000	589	1, 471	175	- 654
\$10, 000 under \$15, 000	510	1, 838	164	- 777
\$15, 000 under \$20, 000	401	1, 497	137	- 545
\$20, 000 under \$25, 000	341	1, 591	141	- 637
\$25, 000 under \$30, 000	311	1, 703	138	- 632
\$30, 000 under \$35, 000	282	1, 568	124	- 553
\$35, 000 under \$40, 000	206	1, 113	104	- 545
\$40, 000 under \$45, 000	184	995	100	- 596
\$45, 000 under \$50, 000	143	1, 167	76	- 342
\$50, 000 under \$60, 000	220	2, 140	103	- 541
\$60, 000 under \$70, 000	164	1, 855	58	- 281
\$70, 000 under \$80, 000	128	1, 847	40	- 210
\$80, 000 under \$90, 000	98	1, 849	34	- 195
\$90, 000 under \$100, 000	77	1, 407	20	- 127
\$100, 000 under \$150, 000	209	5, 575	65	- 348
\$150, 000 under \$200, 000	99	3, 996	24	- 154
\$200, 000 under \$500, 000	154	9, 456	42	- 730
\$500, 000 under \$1, 000, 000	51	8, 028	8	- 211
\$1, 000, 000 or Over	9	894	4	- 26
Total	4, 841	52, 490	1, 963	- 12, 908
Under \$25, 000	2, 506	8, 900	1, 023	- 7, 417
\$25, 000 under \$50, 000	1, 126	6, 545	542	- 2, 668
\$50, 000 under \$100, 000	687	9, 097	255	- 1, 354
\$100, 000 or Over	522	27, 949	143	- 1, 468
Under \$8, 000	1, 030	3, 289	508	- 5, 218
\$8, 000 under \$14, 000	630	2, 124	201	- 831
Over \$14, 000	3, 181	47, 077	1, 254	- 6, 859

NOTE: Detail may not add to total because of rounding.

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Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Unemployment Compensation	Unemployment Compensation	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5, 000	8, 691	14, 720	120, 532	62, 013
\$5, 000 under \$10, 000	24, 159	65, 544	115, 857	129, 618
\$10, 000 under \$15, 000	27, 957	95, 179	94, 754	105, 679
\$15, 000 under \$20, 000	21, 850	82, 217	89, 009	76, 063
\$20, 000 under \$25, 000	14, 955	57, 271	90, 062	58, 769
\$25, 000 under \$30, 000	9, 074	34, 945	79, 288	49, 169
\$30, 000 under \$35, 000	5, 323	19, 725	64, 501	38, 915
\$35, 000 under \$40, 000	3, 023	10, 460	50, 556	32, 524
\$40, 000 under \$45, 000	1, 788	6, 430	37, 484	27, 099
\$45, 000 under \$50, 000	1, 046	3, 610	25, 950	21, 250
\$50, 000 under \$60, 000	954	3, 332	29, 788	27, 825
\$60, 000 under \$70, 000	416	1, 645	14, 684	16, 099
\$70, 000 under \$80, 000	210	729	7, 965	10, 064
\$80, 000 under \$90, 000	86	343	4, 588	6, 367
\$90, 000 under \$100, 000	57	231	2, 928	4, 083
\$100, 000 under \$150, 000	75	315	6, 366	10, 920
\$150, 000 under \$200, 000	12	67	2, 096	4, 986
\$200, 000 under \$500, 000	16	69	2, 366	7, 129
\$500, 000 under \$1, 000, 000	#	#	403	2, 338
\$1, 000, 000 or Over	#	#	172	1, 820
Total	119, 694	396, 840	839, 349	692, 730
Under \$25, 000	97, 612	314, 931	510, 214	432, 142
\$25, 000 under \$50, 000	20, 254	75, 170	257, 779	168, 956
\$50, 000 under \$100, 000	1, 723	6, 279	59, 953	64, 439
\$100, 000 or Over	105	460	11, 403	27, 193
Under \$8, 000	21, 964	48, 100	191, 910	136, 969
\$8, 000 under \$14, 000	33, 621	108, 225	121, 680	142, 223
Over \$14, 000	64, 109	240, 515	525, 759	413, 539

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	57,935	54,156	10,539	- 21,395	304,963	561,080
\$5,000 under \$10,000	63,615	121,535	13,064	25,821	257,618	1,821,017
\$10,000 under \$15,000	48,811	99,271	10,673	27,691	204,855	2,447,655
\$15,000 under \$20,000	41,897	70,277	8,865	25,575	183,735	3,121,555
\$20,000 under \$25,000	41,785	52,903	8,315	25,002	165,819	3,634,516
\$25,000 under \$30,000	39,058	43,788	7,357	21,898	128,677	3,449,354
\$30,000 under \$35,000	33,343	34,374	5,961	19,198	95,118	3,013,332
\$35,000 under \$40,000	28,342	28,786	4,900	17,971	69,025	2,516,335
\$40,000 under \$45,000	22,473	24,215	3,674	14,265	48,498	1,996,184
\$45,000 under \$50,000	16,575	19,183	2,810	13,738	32,540	1,490,054
\$50,000 under \$60,000	19,902	25,389	3,549	23,152	36,290	1,891,556
\$60,000 under \$70,000	10,466	14,851	2,088	19,199	17,391	1,060,686
\$70,000 under \$80,000	5,910	9,375	1,259	13,126	9,305	642,606
\$80,000 under \$90,000	3,566	5,961	834	11,858	5,274	408,437
\$90,000 under \$100,000	2,301	3,822	577	9,610	3,388	290,225
\$100,000 under \$150,000	5,271	10,337	1,653	43,187	7,271	763,789
\$150,000 under \$200,000	1,850	4,788	678	22,355	2,374	344,926
\$200,000 under \$500,000	2,168	6,902	943	40,076	2,660	621,623
\$500,000 under \$1,000,000	368	2,299	198	14,358	461	246,243
\$1,000,000 or Over	165	1,803	92	6,629	203	401,209
Total	445,801	634,015	88,029	373,315	1,575,465	30,722,381
Under \$25,000	254,043	398,142	51,456	82,694	1,116,990	11,585,823
\$25,000 under \$50,000	139,791	150,346	24,702	87,070	373,858	12,465,258
\$50,000 under \$100,000	42,145	59,398	8,307	76,944	71,648	4,293,510
\$100,000 or Over	9,822	26,129	3,564	126,606	12,969	2,377,790
Under \$8,000	96,921	124,145	18,619	- 6,376	467,259	1,564,051
\$8,000 under \$14,000	64,798	133,859	13,743	33,482	262,055	2,731,051
Over \$14,000	284,082	376,010	55,667	346,209	846,151	26,427,280

* Includes winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	42,856	45,278	18,979	15,231	44,395	60,509
\$5,000 under \$10,000	42,147	75,987	18,006	20,998	43,411	96,985
\$10,000 under \$15,000	32,783	81,587	14,146	22,714	33,722	104,301
\$15,000 under \$20,000	26,233	72,245	11,725	22,176	27,097	94,421
\$20,000 under \$25,000	24,372	64,703	10,908	21,623	25,359	86,326
\$25,000 under \$30,000	23,050	56,805	10,307	21,360	23,992	78,164
\$30,000 under \$35,000	20,821	49,666	9,527	19,375	21,796	69,041
\$35,000 under \$40,000	17,961	45,312	8,426	19,660	18,670	64,972
\$40,000 under \$45,000	14,981	41,140	7,172	17,955	15,539	59,095
\$45,000 under \$50,000	11,614	35,043	5,692	16,703	12,051	51,746
\$50,000 under \$60,000	15,013	56,006	7,718	28,706	15,579	84,712
\$60,000 under \$70,000	8,563	41,805	4,692	21,088	8,868	62,892
\$70,000 under \$80,000	5,173	33,259	2,912	19,270	5,346	52,529
\$80,000 under \$90,000	3,269	24,611	1,871	14,432	3,359	39,043
\$90,000 under \$100,000	2,210	20,080	1,270	11,850	2,273	31,930
\$100,000 under \$150,000	5,147	64,793	3,105	44,508	5,283	109,301
\$150,000 under \$200,000	1,839	38,160	1,165	26,486	1,879	64,646
\$200,000 under \$500,000	2,223	84,016	1,389	69,399	2,264	153,415
\$500,000 under \$1,000,000	425	43,579	283	35,515	431	79,094
\$1,000,000 or Over	185	50,480	126	83,477	187	133,956
Total	300,865	1,024,554	139,419	552,525	311,501	1,577,079
Under \$25,000	168,391	339,799	73,764	102,742	173,984	442,541
\$25,000 under \$50,000	88,427	227,966	41,124	95,053	92,048	323,019
\$50,000 under \$100,000	34,228	175,761	18,463	95,346	35,425	271,107
\$100,000 or Over	9,819	281,027	6,068	259,384	10,044	540,412
Under \$8,000	68,566	87,789	29,997	27,064	70,902	114,853
\$8,000 under \$14,000	43,475	100,014	18,612	27,544	44,723	127,558
Over \$14,000	188,824	836,752	90,810	497,917	195,876	1,334,668

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	Alimony Received	Alimony Received
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	4,750	17,564	260	608	23	68
\$5,000 under \$10,000	5,633	39,478	411	1,725	36	160
\$10,000 under \$15,000	6,163	72,176	359	1,976	45	248
\$15,000 under \$20,000	6,303	103,854	299	1,698	42	326
\$20,000 under \$25,000	6,236	133,530	322	1,967	37	256
\$25,000 under \$30,000	4,794	126,442	254	1,571	27	200
\$30,000 under \$35,000	3,697	115,925	187	1,200	18	184
\$35,000 under \$40,000	2,729	98,225	153	1,332	16	219
\$40,000 under \$45,000	1,896	77,336	116	927	9	143
\$45,000 under \$50,000	1,389	62,417	104	1,179	6	125
\$50,000 under \$60,000	1,733	89,458	128	1,602	14	348
\$60,000 under \$70,000	842	50,118	75	1,337	6	183
\$70,000 under \$80,000	470	31,757	43	664	4	132
\$80,000 under \$90,000	328	24,405	34	635	#	#
\$90,000 under \$100,000	214	18,063	16	247	0	0
\$100,000 under \$150,000	454	46,844	61	1,475	#	#
\$150,000 under \$200,000	179	24,297	20	616	#	#
\$200,000 under \$500,000	194	39,110	24	930	#	#
\$500,000 under \$1,000,000	48	18,194	8	262	0	0
\$1,000,000 or Over	44	33,238	6	1,202	0	0
Total	48,096	1,222,432	2,880	23,154	289	2,870
Under \$25,000	29,085	366,602	1,651	7,974	183	1,058
\$25,000 under \$50,000	14,505	480,345	814	6,209	76	872
\$50,000 under \$100,000	3,587	213,801	296	4,485	26	759
\$100,000 or Over	919	161,683	119	4,485	4	180

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Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Business Income	Business Income	Business Loss	Business Loss	Rental/Royal ty Income	Rental/Royal ty Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	801	2,361	379	-3,732	201	606
\$5,000 under \$10,000	885	4,939	138	-522	176	644
\$10,000 under \$15,000	727	5,816	116	-293	122	456
\$15,000 under \$20,000	582	5,985	100	-352	131	535
\$20,000 under \$25,000	483	5,917	104	-470	113	487
\$25,000 under \$30,000	392	5,317	90	-294	99	421
\$30,000 under \$35,000	272	4,245	74	-263	68	337
\$35,000 under \$40,000	210	3,509	56	-166	65	374
\$40,000 under \$45,000	184	3,268	38	-104	63	430
\$45,000 under \$50,000	168	3,215	45	-146	48	246
\$50,000 under \$60,000	196	4,696	54	-191	72	600
\$60,000 under \$70,000	119	3,116	26	-163	56	391
\$70,000 under \$80,000	71	2,974	21	-103	33	270
\$80,000 under \$90,000	62	3,236	14	-165	32	579
\$90,000 under \$100,000	44	1,943	8	-64	18	182
\$100,000 under \$150,000	123	7,535	26	-131	55	1,137
\$150,000 under \$200,000	52	4,350	17	-71	26	338
\$200,000 under \$500,000	57	8,102	16	-302	37	1,231
\$500,000 under \$1,000,000	14	2,142	4	-63	12	95
\$1,000,000 or Over	8	832	#	#	7	210
Total	5,450	83,497	1,328	-7,732	1,434	9,567
Under \$25,000	3,478	25,018	837	-5,369	743	2,727
\$25,000 under \$50,000	1,226	19,554	303	-974	343	1,808
\$50,000 under \$100,000	492	15,964	123	-685	211	2,022
\$100,000 or Over	254	22,961	65	-705	137	3,010

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Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Rental /Royal ty Loss	Rental /Royal ty Loss	Partnership Income	Partnership Income	Partnership Loss	Partnership Loss
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	357	- 15,388	184	1,727	228	- 66,505
\$5,000 under \$10,000	140	- 730	103	562	53	- 289
\$10,000 under \$15,000	163	- 846	102	767	55	- 551
\$15,000 under \$20,000	170	- 765	86	840	38	- 257
\$20,000 under \$25,000	191	- 1,068	75	828	33	- 198
\$25,000 under \$30,000	166	- 882	90	1,123	46	- 1,676
\$30,000 under \$35,000	141	- 658	65	919	33	- 169
\$35,000 under \$40,000	134	- 712	60	923	28	- 72
\$40,000 under \$45,000	98	- 709	56	835	29	- 135
\$45,000 under \$50,000	73	- 353	46	671	27	- 110
\$50,000 under \$60,000	101	- 581	73	1,210	42	- 653
\$60,000 under \$70,000	58	- 370	49	1,476	32	- 327
\$70,000 under \$80,000	30	- 176	44	1,485	22	- 415
\$80,000 under \$90,000	21	- 231	43	1,410	17	- 196
\$90,000 under \$100,000	8	- 30	32	1,198	12	- 161
\$100,000 under \$150,000	32	- 280	101	4,869	38	- 1,183
\$150,000 under \$200,000	12	- 89	63	4,704	23	- 628
\$200,000 under \$500,000	15	- 276	91	13,871	37	- 2,920
\$500,000 under \$1,000,000	9	- 74	38	13,026	11	- 523
\$1,000,000 or Over	4	- 462	35	56,600	5	- 664
Total	1,923	- 24,680	1,436	109,045	809	- 77,631
Under \$25,000	1,021	- 18,797	550	4,725	407	- 67,801
\$25,000 under \$50,000	612	- 3,314	317	4,471	163	- 2,160
\$50,000 under \$100,000	218	- 1,389	241	6,779	125	- 1,751
\$100,000 or Over	72	- 1,180	328	93,071	114	- 5,918

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Trust Income	Trust Income	Trust Loss	Trust Loss
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5, 000	20	48	34	- 919
\$5, 000 under \$10, 000	15	46	8	- 41
\$10, 000 under \$15, 000	22	73	6	- 49
\$15, 000 under \$20, 000	24	93	4	- 24
\$20, 000 under \$25, 000	15	92	6	- 46
\$25, 000 under \$30, 000	15	52	9	- 25
\$30, 000 under \$35, 000	12	70	#	#
\$35, 000 under \$40, 000	11	163	6	- 11
\$40, 000 under \$45, 000	8	29	5	- 28
\$45, 000 under \$50, 000	14	112	3	- 7
\$50, 000 under \$60, 000	12	114	8	- 36
\$60, 000 under \$70, 000	6	18	0	0
\$70, 000 under \$80, 000	7	14	#	#
\$80, 000 under \$90, 000	9	98	#	#
\$90, 000 under \$100, 000	3	38	0	0
\$100, 000 under \$150, 000	11	461	10	- 130
\$150, 000 under \$200, 000	4	264	#	#
\$200, 000 under \$500, 000	9	1, 688	4	- 27
\$500, 000 under \$1, 000, 000	7	588	#	#
\$1, 000, 000 or Over	10	61, 771	#	#
Total	234	65, 832	113	- 1, 446
Under \$25, 000	96	352	58	- 1, 078
\$25, 000 under \$50, 000	60	427	25	- 73
\$50, 000 under \$100, 000	37	281	11	- 77
\$100, 000 or Over	41	64, 773	19	- 217

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Unemployment Compensation	Unemployment Compensation	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5, 000	463	1, 068	2, 051	1, 277
\$5, 000 under \$10, 000	857	2, 923	2, 214	1, 175
\$10, 000 under \$15, 000	1, 025	4, 192	2, 326	1, 056
\$15, 000 under \$20, 000	867	3, 869	2, 569	986
\$20, 000 under \$25, 000	642	2, 948	2, 777	844
\$25, 000 under \$30, 000	418	1, 800	2, 402	999
\$30, 000 under \$35, 000	230	1, 065	2, 060	720
\$35, 000 under \$40, 000	152	677	1, 648	635
\$40, 000 under \$45, 000	83	333	1, 285	602
\$45, 000 under \$50, 000	37	130	939	462
\$50, 000 under \$60, 000	54	191	1, 278	761
\$60, 000 under \$70, 000	25	128	675	524
\$70, 000 under \$80, 000	11	38	382	304
\$80, 000 under \$90, 000	7	25	304	258
\$90, 000 under \$100, 000	4	10	184	240
\$100, 000 under \$150, 000	6	16	446	485
\$150, 000 under \$200, 000	0	0	186	229
\$200, 000 under \$500, 000	0	0	208	783
\$500, 000 under \$1, 000, 000	0	0	63	445
\$1, 000, 000 or Over	0	0	45	3, 081
Total	4, 881	19, 414	24, 042	15, 867
Under \$25, 000	3, 854	15, 000	11, 937	5, 338
\$25, 000 under \$50, 000	920	4, 005	8, 334	3, 419
\$50, 000 under \$100, 000	101	392	2, 823	2, 088
\$100, 000 or Over	6	16	948	5, 023

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	975	1,141	515	24,640	6,748	-36,715
\$5,000 under \$10,000	992	1,033	282	395	6,925	50,324
\$10,000 under \$15,000	945	913	276	539	6,943	85,418
\$15,000 under \$20,000	1,003	831	267	868	6,813	117,502
\$20,000 under \$25,000	1,055	678	275	1,175	6,599	146,096
\$25,000 under \$30,000	986	850	244	1,767	5,064	136,666
\$30,000 under \$35,000	886	587	196	802	3,894	124,243
\$35,000 under \$40,000	775	523	168	699	2,870	105,683
\$40,000 under \$45,000	660	511	154	822	2,017	83,659
\$45,000 under \$50,000	508	394	105	689	1,490	68,562
\$50,000 under \$60,000	739	664	156	1,275	1,870	98,696
\$60,000 under \$70,000	427	470	97	911	930	57,290
\$70,000 under \$80,000	252	273	67	695	538	37,572
\$80,000 under \$90,000	214	232	65	1,024	393	31,146
\$90,000 under \$100,000	138	224	43	845	250	22,493
\$100,000 under \$150,000	344	446	127	3,052	589	64,219
\$150,000 under \$200,000	157	212	54	2,089	233	36,121
\$200,000 under \$500,000	188	763	91	3,278	267	65,455
\$500,000 under \$1,000,000	55	439	44	2,057	67	36,132
\$1,000,000 or Over	44	3,077	29	-4,028	54	151,615
Total	11,343	14,261	3,255	43,594	54,554	1,482,178
Under \$25,000	4,970	4,597	1,615	27,617	34,028	362,625
\$25,000 under \$50,000	3,815	2,864	867	4,780	15,335	518,813
\$50,000 under \$100,000	1,770	1,864	428	4,750	3,981	247,197
\$100,000 or Over	788	4,936	345	6,448	1,210	353,543

* Includes winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	901	2,308	310	754	967	3,062
\$5,000 under \$10,000	836	1,091	274	417	872	1,508
\$10,000 under \$15,000	817	1,144	264	371	854	1,515
\$15,000 under \$20,000	915	1,266	299	614	949	1,880
\$20,000 under \$25,000	890	1,437	331	566	939	2,004
\$25,000 under \$30,000	835	1,356	298	716	883	2,072
\$30,000 under \$35,000	785	1,459	273	505	818	1,964
\$35,000 under \$40,000	641	1,103	249	515	664	1,618
\$40,000 under \$45,000	586	1,232	226	587	605	1,819
\$45,000 under \$50,000	474	1,282	225	721	497	2,003
\$50,000 under \$60,000	674	2,060	284	1,016	704	3,076
\$60,000 under \$70,000	406	1,725	188	1,008	421	2,733
\$70,000 under \$80,000	246	1,484	126	1,122	264	2,605
\$80,000 under \$90,000	222	1,355	106	748	228	2,103
\$90,000 under \$100,000	140	832	71	455	141	1,287
\$100,000 under \$150,000	348	4,098	187	2,678	361	6,775
\$150,000 under \$200,000	162	2,343	86	1,433	164	3,776
\$200,000 under \$500,000	201	7,743	124	5,780	213	13,524
\$500,000 under \$1,000,000	57	7,071	41	3,855	59	10,926
\$1,000,000 or Over	47	16,958	26	5,942	47	22,900
Total	10,183	59,346	3,988	29,804	10,650	89,151
Under \$25,000	4,359	7,246	1,478	2,723	4,581	9,969
\$25,000 under \$50,000	3,321	6,432	1,271	3,044	3,467	9,476
\$50,000 under \$100,000	1,688	7,456	775	4,348	1,758	11,804
\$100,000 or Over	815	38,213	464	19,689	844	57,902

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Wages	Wages	Pensions & Annuities	Pensions & Annuities	Alimony Received	Alimony Received
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	22,301	139,759	7,409	19,325	22	61
\$5,000 under \$10,000	30,894	201,849	19,365	83,076	84	215
\$10,000 under \$15,000	40,964	408,911	25,442	168,247	83	353
\$15,000 under \$20,000	46,627	668,135	19,113	159,772	81	351
\$20,000 under \$25,000	52,707	1,009,165	15,176	143,938	68	373
\$25,000 under \$30,000	58,422	1,396,699	12,829	130,631	94	481
\$30,000 under \$35,000	65,509	1,891,509	11,315	115,039	108	497
\$35,000 under \$40,000	71,627	2,430,697	10,313	101,844	109	486
\$40,000 under \$45,000	74,619	2,903,822	9,385	90,091	89	546
\$45,000 under \$50,000	73,440	3,224,782	8,659	80,173	84	545
\$50,000 under \$60,000	131,570	6,716,254	14,839	138,254	142	814
\$60,000 under \$70,000	102,423	6,198,082	10,948	105,676	111	788
\$70,000 under \$80,000	73,661	5,131,190	7,687	80,834	79	797
\$80,000 under \$90,000	49,842	3,900,731	5,249	62,817	53	430
\$90,000 under \$100,000	33,096	2,844,235	3,632	48,334	37	418
\$100,000 under \$150,000	64,314	6,579,808	7,766	131,392	80	1,462
\$150,000 under \$200,000	19,563	2,635,810	2,495	57,400	36	673
\$200,000 under \$500,000	20,763	4,249,896	2,864	81,814	35	810
\$500,000 under \$1,000,000	3,037	1,272,161	448	21,451	#	#
\$1,000,000 or Over	1,378	1,453,147	232	14,456	#	#
Total	1,036,757	55,256,641	195,166	1,834,565	1,398	10,122
Under \$25,000	193,493	2,427,818	86,505	574,359	338	1,353
\$25,000 under \$50,000	343,617	11,847,509	52,501	517,778	484	2,555
\$50,000 under \$100,000	390,592	24,790,493	42,355	435,916	422	3,246
\$100,000 or Over	109,055	16,190,821	13,805	306,513	154	2,967
Under \$12,000	69,090	481,471	37,874	169,309	139	383
\$12,000 under \$21,000	82,031	1,114,264	36,759	291,558	139	642
Over \$21,000	885,636	53,660,906	120,533	1,373,699	1,120	9,096

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Business Income	Business Income	Business Loss	Business Loss	Rental/Royal ty Income	Rental/Royal ty Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	4,828	25,089	3,505	-83,184	3,708	15,074
\$5,000 under \$10,000	7,492	37,426	1,676	-8,567	5,349	17,809
\$10,000 under \$15,000	10,363	73,269	2,027	-10,504	5,773	23,581
\$15,000 under \$20,000	10,876	93,691	2,295	-10,474	4,620	20,848
\$20,000 under \$25,000	11,565	112,477	2,633	-12,642	4,064	19,033
\$25,000 under \$30,000	12,084	125,211	2,905	-12,495	3,835	19,115
\$30,000 under \$35,000	13,080	142,799	3,054	-11,974	3,693	18,840
\$35,000 under \$40,000	13,184	148,530	3,177	-11,695	3,741	20,545
\$40,000 under \$45,000	13,227	153,493	2,985	-10,538	3,783	19,795
\$45,000 under \$50,000	12,354	150,044	2,926	-9,950	3,651	19,837
\$50,000 under \$60,000	20,649	273,901	4,949	-15,933	6,471	37,219
\$60,000 under \$70,000	15,914	243,694	3,902	-13,127	5,263	33,418
\$70,000 under \$80,000	11,889	212,061	2,983	-10,833	3,891	27,004
\$80,000 under \$90,000	8,612	185,414	2,124	-7,385	2,995	23,028
\$90,000 under \$100,000	6,458	163,555	1,458	-5,977	2,316	19,075
\$100,000 under \$150,000	15,634	582,456	3,057	-14,883	6,198	73,642
\$150,000 under \$200,000	6,180	358,440	1,080	-7,071	2,822	44,981
\$200,000 under \$500,000	7,013	652,527	1,198	-13,278	3,972	100,591
\$500,000 under \$1,000,000	879	156,309	215	-7,924	802	43,669
\$1,000,000 or Over	346	123,758	112	-6,011	417	51,626
Total	202,627	4,014,143	48,261	-284,445	77,364	648,729
Under \$25,000	45,124	341,952	12,136	-125,370	23,514	96,344
\$25,000 under \$50,000	63,929	720,078	15,047	-56,653	18,703	98,133
\$50,000 under \$100,000	63,522	1,078,623	15,416	-53,255	20,936	139,743
\$100,000 or Over	30,052	1,873,490	5,662	-49,167	14,211	314,509
Under \$12,000	16,346	88,673	5,987	-95,761	11,608	42,831
\$12,000 under \$21,000	19,616	163,094	4,040	-19,160	8,694	38,192
Over \$21,000	166,665	3,762,376	38,234	-169,523	57,062	567,706

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Rental /Royal ty Loss	Rental /Royal ty Loss	Partnership Income	Partnership Income	Partnership Loss	Partnership Loss
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	7,337	- 103,108	3,672	19,313	4,057	- 470,963
\$5,000 under \$10,000	3,727	- 20,494	1,860	10,447	956	- 11,503
\$10,000 under \$15,000	4,572	- 24,530	1,905	12,913	1,141	- 10,414
\$15,000 under \$20,000	4,930	- 28,236	2,003	16,086	1,248	- 11,484
\$20,000 under \$25,000	5,505	- 32,681	1,969	18,290	1,363	- 14,561
\$25,000 under \$30,000	6,137	- 36,886	2,080	20,636	1,454	- 12,723
\$30,000 under \$35,000	6,841	- 39,734	2,001	22,788	1,493	- 15,294
\$35,000 under \$40,000	7,592	- 44,053	2,197	25,490	1,495	- 13,107
\$40,000 under \$45,000	7,597	- 43,070	2,242	26,339	1,553	- 12,470
\$45,000 under \$50,000	7,271	- 41,834	2,112	25,434	1,515	- 11,035
\$50,000 under \$60,000	13,536	- 81,517	4,031	54,694	2,865	- 21,736
\$60,000 under \$70,000	11,108	- 68,678	3,936	59,140	2,507	- 20,474
\$70,000 under \$80,000	8,646	- 57,569	3,438	56,560	2,084	- 17,088
\$80,000 under \$90,000	6,268	- 41,871	2,917	55,828	1,859	- 13,801
\$90,000 under \$100,000	4,627	- 32,528	2,507	53,861	1,498	- 12,632
\$100,000 under \$150,000	10,221	- 68,434	8,131	253,940	4,616	- 51,960
\$150,000 under \$200,000	1,751	- 16,324	4,655	232,933	2,111	- 32,011
\$200,000 under \$500,000	2,167	- 27,698	8,182	836,823	3,127	- 96,577
\$500,000 under \$1,000,000	404	- 7,777	1,761	436,542	652	- 50,507
\$1,000,000 or Over	208	- 22,008	877	879,184	314	- 82,078
Total	120,445	- 839,030	62,476	3,117,241	37,908	- 982,417
Under \$25,000	26,071	- 209,048	11,409	77,049	8,765	- 518,925
\$25,000 under \$50,000	35,438	- 205,577	10,632	120,687	7,510	- 64,628
\$50,000 under \$100,000	44,185	- 282,164	16,829	280,083	10,813	- 85,732
\$100,000 or Over	14,751	- 142,241	23,606	2,639,422	10,820	- 313,132
Under \$12,000	12,871	- 133,285	6,291	34,579	5,429	- 485,911
\$12,000 under \$21,000	8,784	- 49,665	3,573	28,030	2,261	- 21,808
Over \$21,000	98,790	- 656,080	52,612	3,054,632	30,218	- 474,698

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Trust Income	Trust Income	Trust Loss	Trust Loss
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5, 000	295	2, 081	470	- 16, 882
\$5, 000 under \$10, 000	243	1, 129	139	- 1, 435
\$10, 000 under \$15, 000	251	1, 070	150	- 1, 160
\$15, 000 under \$20, 000	253	1, 128	172	- 1, 618
\$20, 000 under \$25, 000	257	1, 667	191	- 1, 468
\$25, 000 under \$30, 000	287	1, 633	213	- 1, 397
\$30, 000 under \$35, 000	285	1, 747	251	- 1, 647
\$35, 000 under \$40, 000	310	1, 907	229	- 1, 901
\$40, 000 under \$45, 000	304	1, 779	245	- 1, 310
\$45, 000 under \$50, 000	299	1, 597	250	- 2, 025
\$50, 000 under \$60, 000	595	4, 085	419	- 2, 292
\$60, 000 under \$70, 000	554	3, 716	406	- 2, 347
\$70, 000 under \$80, 000	496	3, 539	335	- 2, 163
\$80, 000 under \$90, 000	422	2, 929	263	- 2, 776
\$90, 000 under \$100, 000	345	3, 843	214	- 1, 061
\$100, 000 under \$150, 000	1, 162	14, 410	505	- 3, 751
\$150, 000 under \$200, 000	577	10, 418	174	- 1, 495
\$200, 000 under \$500, 000	994	28, 738	293	- 5, 987
\$500, 000 under \$1, 000, 000	215	13, 997	65	- 1, 009
\$1, 000, 000 or Over	122	43, 201	39	- 3, 636
Total	8, 266	144, 615	5, 023	- 57, 360
Under \$25, 000	1, 299	7, 076	1, 122	- 22, 563
\$25, 000 under \$50, 000	1, 485	8, 664	1, 188	- 8, 281
\$50, 000 under \$100, 000	2, 412	18, 112	1, 637	- 10, 639
\$100, 000 or Over	3, 070	110, 764	1, 076	- 15, 877
Under \$12, 000	634	3, 547	671	- 18, 648
\$12, 000 under \$21, 000	459	2, 126	308	- 2, 784
Over \$21, 000	7, 173	138, 943	4, 044	- 35, 928

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Unemployment Compensation	Unemployment Compensation	MA Bank Int. Before Exemp.	MA Bank Int. Before Exemp.
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5, 000	2, 762	7, 020	27, 988	32, 117
\$5, 000 under \$10, 000	5, 364	17, 722	38, 690	64, 451
\$10, 000 under \$15, 000	8, 465	32, 790	47, 629	85, 266
\$15, 000 under \$20, 000	9, 897	42, 753	43, 247	70, 230
\$20, 000 under \$25, 000	10, 742	47, 603	43, 110	57, 804
\$25, 000 under \$30, 000	12, 270	54, 897	45, 321	49, 654
\$30, 000 under \$35, 000	13, 467	59, 449	50, 336	44, 107
\$35, 000 under \$40, 000	13, 910	59, 813	55, 811	42, 329
\$40, 000 under \$45, 000	13, 675	57, 551	59, 986	39, 981
\$45, 000 under \$50, 000	12, 263	51, 321	60, 899	37, 722
\$50, 000 under \$60, 000	18, 717	77, 328	112, 885	70, 023
\$60, 000 under \$70, 000	11, 380	46, 869	91, 521	58, 304
\$70, 000 under \$80, 000	6, 378	26, 713	67, 270	46, 229
\$80, 000 under \$90, 000	3, 451	14, 753	46, 532	36, 113
\$90, 000 under \$100, 000	1, 920	8, 488	31, 369	28, 088
\$100, 000 under \$150, 000	2, 884	13, 137	62, 605	71, 016
\$150, 000 under \$200, 000	530	2, 411	19, 740	33, 374
\$200, 000 under \$500, 000	327	1, 662	21, 786	57, 523
\$500, 000 under \$1, 000, 000	22	78	3, 264	19, 162
\$1, 000, 000 or Over	8	45	1, 463	20, 948
Total	148, 432	622, 403	931, 452	964, 441
Under \$25, 000	37, 230	147, 888	200, 664	309, 868
\$25, 000 under \$50, 000	65, 585	283, 030	272, 353	213, 794
\$50, 000 under \$100, 000	41, 846	174, 151	349, 577	238, 757
\$100, 000 or Over	3, 771	17, 333	108, 858	202, 023
Under \$12, 000	11, 285	36, 429	86, 665	132, 503
\$12, 000 under \$21, 000	17, 287	73, 228	79, 601	132, 022
Over \$21, 000	119, 860	512, 746	765, 186	699, 917

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	MA Bank Int. After Exemp.	MA Bank Int. After Exemp.	Other 5.95% Income *	Other 5.95% Income *	Total 5.95% Income	Total 5.95% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	18,826	27,657	5,923	- 70,373	49,314	- 489,131
\$5,000 under \$10,000	27,603	58,094	7,945	17,384	56,872	403,153
\$10,000 under \$15,000	32,417	77,662	10,173	28,720	67,047	780,909
\$15,000 under \$20,000	26,299	63,772	8,581	27,415	63,002	1,042,138
\$20,000 under \$25,000	23,730	51,693	7,824	30,674	63,824	1,373,562
\$25,000 under \$30,000	22,896	43,536	7,662	28,377	66,199	1,757,715
\$30,000 under \$35,000	23,317	37,603	7,488	30,958	71,133	2,252,581
\$35,000 under \$40,000	24,625	35,214	7,884	31,195	75,901	2,784,965
\$40,000 under \$45,000	26,045	32,342	7,849	30,941	77,891	3,249,312
\$45,000 under \$50,000	26,286	29,904	7,792	30,727	76,042	3,549,520
\$50,000 under \$60,000	51,387	54,985	14,417	66,529	135,423	7,302,584
\$60,000 under \$70,000	44,848	45,454	11,875	59,407	105,153	6,691,619
\$70,000 under \$80,000	35,473	36,355	9,394	51,553	75,627	5,538,952
\$80,000 under \$90,000	26,727	28,960	6,906	44,540	51,444	4,253,596
\$90,000 under \$100,000	19,236	23,107	5,173	39,443	34,277	3,152,162
\$100,000 under \$150,000	42,619	60,552	13,138	163,042	67,949	7,734,813
\$150,000 under \$200,000	15,176	29,877	6,046	104,802	21,304	3,420,844
\$200,000 under \$500,000	18,572	53,471	8,834	248,006	23,341	6,110,799
\$500,000 under \$1,000,000	2,992	18,536	1,739	112,400	3,487	2,007,934
\$1,000,000 or Over	1,383	20,664	945	213,982	1,567	2,686,345
Total	510,457	829,439	157,588	1,289,724	1,186,797	65,604,370
Under \$25,000	128,875	278,878	40,446	33,821	300,059	3,110,630
\$25,000 under \$50,000	123,169	178,600	38,675	152,198	367,166	13,594,092
\$50,000 under \$100,000	177,671	188,862	47,765	261,473	401,924	26,938,913
\$100,000 or Over	80,742	183,099	30,702	842,232	117,648	21,960,734
Under \$12,000	60,410	118,441	18,309	- 40,856	134,102	201,201
\$12,000 under \$21,000	49,669	119,951	15,962	50,956	115,062	1,788,625
Over \$21,000	400,378	591,047	123,317	1,279,624	937,633	63,614,544

* Includes winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Interest & Dividends	Interest & Dividends	Capital Gain	Capital Gain	Total 12% Income	Total 12% Income
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	13,800	30,459	4,470	23,200	14,487	53,659
\$5,000 under \$10,000	17,849	27,719	6,499	7,995	18,398	35,714
\$10,000 under \$15,000	22,951	44,370	8,588	12,577	23,624	56,946
\$15,000 under \$20,000	20,228	47,557	8,164	14,742	20,824	62,300
\$20,000 under \$25,000	18,979	47,977	7,598	16,367	19,592	64,344
\$25,000 under \$30,000	18,751	47,461	7,512	18,323	19,403	65,784
\$30,000 under \$35,000	19,285	45,910	7,572	17,056	19,959	62,966
\$35,000 under \$40,000	20,678	45,314	7,914	18,399	21,411	63,712
\$40,000 under \$45,000	22,278	43,158	8,492	19,322	23,083	62,480
\$45,000 under \$50,000	22,900	42,391	8,707	19,765	23,737	62,155
\$50,000 under \$60,000	45,768	82,553	17,947	40,711	47,397	123,264
\$60,000 under \$70,000	41,033	77,950	16,800	39,098	42,501	117,047
\$70,000 under \$80,000	33,664	71,274	14,734	39,724	34,829	110,998
\$80,000 under \$90,000	26,124	65,921	11,952	38,017	27,046	103,937
\$90,000 under \$100,000	19,493	60,648	9,397	33,768	20,129	94,416
\$100,000 under \$150,000	44,722	211,714	23,524	128,857	45,909	340,571
\$150,000 under \$200,000	16,209	136,593	9,261	92,344	16,473	228,936
\$200,000 under \$500,000	19,604	337,698	11,692	254,062	19,837	591,760
\$500,000 under \$1,000,000	3,205	178,731	2,100	174,849	3,225	353,580
\$1,000,000 or Over	1,517	314,597	1,099	678,794	1,522	993,392
Total	449,038	1,959,993	194,022	1,687,969	463,386	3,647,962
Under \$25,000	93,807	198,082	35,319	74,881	96,925	272,963
\$25,000 under \$50,000	103,892	224,233	40,197	92,865	107,593	317,098
\$50,000 under \$100,000	166,082	358,345	70,830	191,318	171,902	549,663
\$100,000 or Over	85,257	1,179,333	47,676	1,328,906	86,966	2,508,239
Under \$12,000	41,153	75,100	14,415	35,777	42,668	110,877
\$12,000 under \$21,000	37,576	84,517	14,867	25,900	38,693	110,417
Over \$21,000	370,309	1,800,377	164,740	1,626,292	382,025	3,426,669

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spouse	Child Under 15, Disabled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	143,646	32,243	7,683	3,230	966	727
\$5,000 under \$10,000	165,336	92,637	10,556	4,757	1,631	2,035
\$10,000 under \$15,000	212,236	185,945	19,424	11,532	4,588	8,080
\$15,000 under \$20,000	213,828	260,403	26,777	20,388	7,645	15,769
\$20,000 under \$25,000	209,357	322,545	32,077	28,783	7,482	16,672
\$25,000 under \$30,000	180,855	315,888	37,493	36,123	6,315	13,872
\$30,000 under \$35,000	156,465	281,531	44,390	44,316	5,808	12,281
\$35,000 under \$40,000	137,624	250,501	50,834	53,255	5,954	12,512
\$40,000 under \$45,000	120,804	222,792	55,815	62,156	6,060	12,995
\$45,000 under \$50,000	104,481	194,879	57,785	69,786	6,156	13,430
\$50,000 under \$60,000	166,132	315,064	108,770	146,146	11,756	26,946
\$60,000 under \$70,000	119,044	229,560	87,609	132,064	9,901	23,539
\$70,000 under \$80,000	82,533	160,549	63,813	102,735	7,769	19,465
\$80,000 under \$90,000	55,154	107,841	43,278	71,855	5,575	14,204
\$90,000 under \$100,000	36,492	71,504	28,326	47,306	3,674	9,709
\$100,000 under \$150,000	72,327	141,821	52,311	85,332	7,199	19,617
\$150,000 under \$200,000	22,595	44,356	14,268	21,863	2,058	5,869
\$200,000 under \$500,000	24,626	48,390	13,352	19,586	1,918	5,810
\$500,000 under \$1,000,000	3,696	7,271	1,570	2,212	175	571
\$1,000,000 or Over	1,658	3,273	585	781	49	154
Total	2,228,889	3,288,994	756,716	964,206	102,679	234,259
Under \$25,000	944,403	893,774	96,517	68,690	22,312	43,283
\$25,000 under \$50,000	700,229	1,265,590	246,317	265,636	30,293	65,091
\$50,000 under \$100,000	459,355	884,519	331,796	500,106	38,675	93,863
\$100,000 or Over	124,902	245,111	82,086	129,774	11,399	32,022

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Dependent Under 12	Dependent Under 12	Rent Paid	Rent Paid	Rental Deduction	Rental Deduction
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	12,033	4,609	18,522	71,098	18,522	28,512
\$5,000 under \$10,000	17,346	8,836	51,506	208,894	51,506	88,386
\$10,000 under \$15,000	28,302	15,886	91,335	399,314	91,335	170,601
\$15,000 under \$20,000	31,627	18,068	103,657	484,884	103,657	205,713
\$20,000 under \$25,000	30,160	17,335	101,262	501,835	101,262	208,920
\$25,000 under \$30,000	29,056	16,790	83,293	438,630	83,293	177,309
\$30,000 under \$35,000	30,733	17,893	66,347	370,273	66,347	144,796
\$35,000 under \$40,000	31,412	18,378	51,187	299,694	51,187	113,319
\$40,000 under \$45,000	31,243	18,398	38,508	235,368	38,508	86,161
\$45,000 under \$50,000	28,891	17,070	28,678	181,885	28,678	64,494
\$50,000 under \$60,000	47,716	28,271	36,326	240,869	36,326	81,728
\$60,000 under \$70,000	33,520	19,894	19,647	137,899	19,647	44,143
\$70,000 under \$80,000	22,431	13,323	11,104	82,916	11,104	25,076
\$80,000 under \$90,000	14,434	8,556	6,387	49,257	6,387	14,307
\$90,000 under \$100,000	9,321	5,529	3,852	31,331	3,852	8,640
\$100,000 under \$150,000	18,399	10,901	6,819	59,823	6,819	15,347
\$150,000 under \$200,000	6,152	3,643	1,744	17,913	1,744	4,006
\$200,000 under \$500,000	6,834	4,046	1,497	18,179	1,497	3,487
\$500,000 under \$1,000,000	988	585	180	3,063	180	434
\$1,000,000 or Over	410	241	75	1,264	75	178
Total	431,008	248,249	721,926	3,834,388	721,926	1,485,556
Under \$25,000	119,468	64,732	366,282	1,666,024	366,282	702,132
\$25,000 under \$50,000	151,335	88,528	268,013	1,525,849	268,013	586,079
\$50,000 under \$100,000	127,422	75,573	77,316	542,272	77,316	173,893
\$100,000 or Over	32,783	19,416	10,315	100,243	10,315	23,452

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Employee Business Expenses	Employee Business Expenses	Early Savings Withdrawal	Early Savings Withdrawal
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000
Under \$5, 000	951	2, 595	1, 283	303
\$5, 000 under \$10, 000	1, 256	3, 510	1, 395	330
\$10, 000 under \$15, 000	2, 045	7, 051	1, 349	431
\$15, 000 under \$20, 000	2, 791	9, 884	1, 145	327
\$20, 000 under \$25, 000	3, 616	13, 619	1, 021	287
\$25, 000 under \$30, 000	4, 417	16, 423	949	255
\$30, 000 under \$35, 000	5, 331	19, 489	847	200
\$35, 000 under \$40, 000	6, 115	20, 726	789	188
\$40, 000 under \$45, 000	6, 460	22, 019	753	245
\$45, 000 under \$50, 000	6, 410	21, 934	690	189
\$50, 000 under \$60, 000	11, 935	43, 167	1, 049	366
\$60, 000 under \$70, 000	10, 055	37, 455	818	267
\$70, 000 under \$80, 000	8, 139	32, 113	558	194
\$80, 000 under \$90, 000	6, 131	25, 329	394	110
\$90, 000 under \$100, 000	4, 392	19, 820	279	189
\$100, 000 under \$150, 000	8, 781	47, 828	561	224
\$150, 000 under \$200, 000	2, 401	16, 878	174	77
\$200, 000 under \$500, 000	1, 945	18, 229	169	117
\$500, 000 under \$1, 000, 000	136	2, 797	26	18
\$1, 000, 000 or Over	40	1, 323	9	1, 560
Total	93, 347	382, 187	14, 258	5, 877
Under \$25, 000	10, 659	36, 659	6, 193	1, 677
\$25, 000 under \$50, 000	28, 733	100, 590	4, 028	1, 078
\$50, 000 under \$100, 000	40, 652	157, 884	3, 098	1, 125
\$100, 000 or Over	13, 303	87, 055	939	1, 996

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Alimony Paid	Alimony Paid	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	547	27,010	11,750	88,406	1,002	2,222
\$5,000 under \$10,000	497	1,634	12,761	81,032	1,293	2,862
\$10,000 under \$15,000	591	2,465	16,249	89,079	1,216	2,706
\$15,000 under \$20,000	567	2,484	16,533	77,078	814	1,815
\$20,000 under \$25,000	631	2,690	15,934	64,213	667	1,494
\$25,000 under \$30,000	720	3,548	14,386	54,252	488	1,089
\$30,000 under \$35,000	789	4,142	12,733	43,887	351	788
\$35,000 under \$40,000	895	4,362	11,432	37,948	275	629
\$40,000 under \$45,000	895	4,691	9,507	31,504	255	594
\$45,000 under \$50,000	848	5,122	7,667	24,971	199	453
\$50,000 under \$60,000	1,407	9,265	10,619	36,593	271	638
\$60,000 under \$70,000	1,162	8,554	6,342	23,161	156	370
\$70,000 under \$80,000	938	7,989	3,879	16,050	115	268
\$80,000 under \$90,000	778	7,053	2,384	10,982	79	180
\$90,000 under \$100,000	583	5,807	1,546	7,683	47	108
\$100,000 under \$150,000	1,690	21,776	2,612	18,650	101	224
\$150,000 under \$200,000	808	14,500	619	7,501	45	99
\$200,000 under \$500,000	1,194	30,723	392	7,865	31	70
\$500,000 under \$1,000,000	202	7,737	39	1,750	8	18
\$1,000,000 or Over	108	5,349	15	507	#	#
Total	15,850	176,899	157,399	723,114	7,415	16,632
Under \$25,000	2,833	36,282	73,227	399,808	4,992	11,099
\$25,000 under \$50,000	4,147	21,864	55,725	192,563	1,568	3,553
\$50,000 under \$100,000	4,868	38,669	24,770	94,470	668	1,564
\$100,000 or Over	4,002	80,084	3,677	36,273	187	416

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Adoption Agency Exemption	Adoption Agency Exemption	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	657	1, 800	379, 005	950, 787	28, 918	49, 710
\$5,000 under \$10,000	250	1, 138	323, 481	837, 555	34, 988	55, 713
\$10,000 under \$15,000	72	595	279, 839	763, 679	55, 752	90, 080
\$15,000 under \$20,000	32	212	254, 067	697, 895	64, 709	108, 728
\$20,000 under \$25,000	29	209	236, 548	661, 041	63, 674	110, 170
\$25,000 under \$30,000	36	224	200, 152	586, 126	59, 406	105, 364
\$30,000 under \$35,000	49	379	170, 267	531, 183	58, 824	107, 242
\$35,000 under \$40,000	38	244	147, 901	492, 446	59, 050	109, 425
\$40,000 under \$45,000	58	247	128, 478	454, 073	57, 626	108, 684
\$45,000 under \$50,000	45	321	110, 128	409, 616	54, 058	102, 815
\$50,000 under \$60,000	100	666	173, 682	680, 128	92, 918	177, 385
\$60,000 under \$70,000	101	603	123, 537	503, 173	69, 848	133, 212
\$70,000 under \$80,000	74	587	85, 523	354, 572	49, 807	94, 930
\$80,000 under \$90,000	82	766	57, 143	238, 920	34, 016	64, 705
\$90,000 under \$100,000	55	479	37, 945	158, 915	22, 382	42, 849
\$100,000 under \$150,000	117	1, 043	75, 882	316, 499	44, 515	85, 254
\$150,000 under \$200,000	40	438	23, 938	99, 561	14, 323	28, 421
\$200,000 under \$500,000	33	348	26, 323	109, 316	15, 573	31, 730
\$500,000 under \$1,000,000	0	0	4, 036	16, 575	2, 131	4, 591
\$1,000,000 or Over	0	0	1, 833	7, 487	934	1, 975
Total	1, 868	10, 298	2, 839, 708	8, 869, 546	883, 452	1, 612, 983
Under \$25,000	1, 040	3, 954	1, 472, 940	3, 910, 958	248, 041	414, 401
\$25,000 under \$50,000	226	1, 414	756, 926	2, 473, 445	288, 964	533, 530
\$50,000 under \$100,000	412	3, 102	477, 830	1, 935, 707	268, 971	513, 081
\$100,000 or Over	190	1, 829	132, 012	549, 437	77, 476	151, 971

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Age 65 and Over Exemptions	Age 65 and Over Exemptions	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	41,738	37,933	1,544	302	388	126
\$5,000 under \$10,000	61,012	55,487	90,973	22,071	1,675	148
\$10,000 under \$15,000	56,688	55,485	156,799	27,257	3,314	493
\$15,000 under \$20,000	36,327	36,254	35,018	6,477	4,196	1,003
\$20,000 under \$25,000	24,729	24,364	3,132	518	4,552	1,571
\$25,000 under \$30,000	17,601	17,196	114	14	4,825	2,206
\$30,000 under \$35,000	12,481	12,137	34	6	4,940	2,796
\$35,000 under \$40,000	9,603	9,295	7	1	4,885	3,203
\$40,000 under \$45,000	7,230	6,985	7	1	4,742	3,534
\$45,000 under \$50,000	5,533	5,335	3	0	4,549	3,723
\$50,000 under \$60,000	7,839	7,692	#	#	7,853	7,738
\$60,000 under \$70,000	4,972	4,931	0	0	5,782	7,201
\$70,000 under \$80,000	3,263	3,281	#	#	4,037	6,096
\$80,000 under \$90,000	2,333	2,344	0	0	2,751	4,673
\$90,000 under \$100,000	1,798	1,835	0	0	1,910	3,630
\$100,000 under \$150,000	4,753	4,929	0	0	4,145	9,477
\$150,000 under \$200,000	2,013	2,077	0	0	1,849	5,504
\$200,000 under \$500,000	2,521	2,675	0	0	3,067	13,720
\$500,000 under \$1,000,000	491	510	0	0	843	6,151
\$1,000,000 or Over	229	239	0	0	568	24,496
Total	303,154	290,983	287,633	56,648	70,871	107,488
Under \$25,000	220,494	209,523	287,466	56,625	14,125	3,339
\$25,000 under \$50,000	52,448	50,947	165	22	23,941	15,462
\$50,000 under \$100,000	20,205	20,083	#	#	22,333	29,339
\$100,000 or Over	10,007	10,429	0	0	10,472	59,347

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NOTE: Detail may not add to total because of rounding.

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Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Energy Credit	Energy Credit	Lead Paint Credit	Lead Paint Credit
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5, 000	3	1	59	61
\$5, 000 under \$10, 000	#	#	64	28
\$10, 000 under \$15, 000	#	#	151	78
\$15, 000 under \$20, 000	3	2	181	148
\$20, 000 under \$25, 000	#	#	151	132
\$25, 000 under \$30, 000	6	3	174	183
\$30, 000 under \$35, 000	3	1	177	181
\$35, 000 under \$40, 000	6	3	177	192
\$40, 000 under \$45, 000	4	2	157	193
\$45, 000 under \$50, 000	#	#	139	185
\$50, 000 under \$60, 000	6	5	239	324
\$60, 000 under \$70, 000	5	3	184	231
\$70, 000 under \$80, 000	5	4	110	168
\$80, 000 under \$90, 000	#	#	92	135
\$90, 000 under \$100, 000	3	1	54	78
\$100, 000 under \$150, 000	#	#	129	209
\$150, 000 under \$200, 000	0	0	59	125
\$200, 000 under \$500, 000	0	0	52	73
\$500, 000 under \$1, 000, 000	0	0	11	18
\$1, 000, 000 or Over	0	0	3	7
Total	55	29	2, 363	2, 749
Under \$25, 000	11	4	606	447
\$25, 000 under \$50, 000	21	10	824	933
\$50, 000 under \$100, 000	21	14	679	936
\$100, 000 or Over	#	#	254	432

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Economic Opportunity Area Credit	Economic Opportunity Area Credit	More Than One Credit *	More Than One Credit *
	Count	\$, 000	Count	\$, 000
Under \$5, 000	4	8	0	0
\$5, 000 under \$10, 000	3	1	0	0
\$10, 000 under \$15, 000	5	1	#	#
\$15, 000 under \$20, 000	4	2	#	#
\$20, 000 under \$25, 000	0	0	3	3
\$25, 000 under \$30, 000	0	0	3	3
\$30, 000 under \$35, 000	#	#	3	3
\$35, 000 under \$40, 000	#	#	3	6
\$40, 000 under \$45, 000	3	2	5	10
\$45, 000 under \$50, 000	0	0	9	19
\$50, 000 under \$60, 000	#	#	9	36
\$60, 000 under \$70, 000	#	#	8	17
\$70, 000 under \$80, 000	#	#	7	24
\$80, 000 under \$90, 000	0	0	3	4
\$90, 000 under \$100, 000	0	0	6	23
\$100, 000 under \$150, 000	#	#	8	23
\$150, 000 under \$200, 000	0	0	5	10
\$200, 000 under \$500, 000	#	#	18	117
\$500, 000 under \$1, 000, 000	0	0	#	#
\$1, 000, 000 or Over	0	0	#	#
Total	31	28	96	372
Under \$25, 000	16	12	5	4
\$25, 000 under \$50, 000	7	5	23	40
\$50, 000 under \$100, 000	5	9	33	103
\$100, 000 or Over	3	3	35	223

* With the exception of the Limited Income Credit, detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spouse	Child Under 15, Disabled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	124, 855	25, 175	0	0	354	355
\$5, 000 under \$10, 000	140, 824	79, 094	0	0	1, 020	1, 506
\$10, 000 under \$15, 000	175, 117	155, 575	0	0	3, 582	6, 747
\$15, 000 under \$20, 000	168, 450	212, 228	0	0	6, 006	13, 131
\$20, 000 under \$25, 000	157, 204	254, 189	0	0	5, 362	12, 789
\$25, 000 under \$30, 000	123, 213	229, 796	0	0	3, 427	8, 281
\$30, 000 under \$35, 000	91, 528	176, 902	0	0	2, 191	5, 253
\$35, 000 under \$40, 000	66, 512	129, 708	0	0	1, 455	3, 355
\$40, 000 under \$45, 000	46, 652	91, 425	0	0	966	2, 217
\$45, 000 under \$50, 000	31, 207	61, 162	0	0	662	1, 515
\$50, 000 under \$60, 000	34, 645	67, 850	0	0	654	1, 461
\$60, 000 under \$70, 000	16, 404	32, 160	0	0	310	731
\$70, 000 under \$80, 000	8, 642	16, 915	0	0	154	360
\$80, 000 under \$90, 000	4, 835	9, 422	0	0	80	185
\$90, 000 under \$100, 000	3, 074	5, 969	0	0	69	162
\$100, 000 under \$150, 000	6, 403	12, 315	0	0	121	313
\$150, 000 under \$200, 000	2, 017	3, 877	0	0	45	121
\$200, 000 under \$500, 000	2, 201	4, 194	0	0	42	101
\$500, 000 under \$1, 000, 000	379	731	0	0	4	10
\$1, 000, 000 or Over	157	305	0	0	#	#
Total	1, 204, 319	1, 568, 993	0	0	26, 506	58, 594
Under \$25, 000	766, 450	726, 262	0	0	16, 324	34, 528
\$25, 000 under \$50, 000	359, 112	688, 993	0	0	8, 701	20, 621
\$50, 000 under \$100, 000	67, 600	132, 316	0	0	1, 267	2, 898
\$100, 000 or Over	11, 157	21, 422	0	0	214	548
Under \$8, 000	189, 132	55, 344	0	0	695	790
\$8, 000 under \$14, 000	218, 167	169, 763	0	0	3, 316	5, 956
Over \$14, 000	797, 020	1, 343, 886	0	0	22, 495	51, 848

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Dependent Under 12	Dependent Under 12	Rent Paid	Rent Paid	Rental Deduction	Rental Deduction
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	5,121	2,680	15,213	55,630	15,213	23,142
\$5,000 under \$10,000	10,245	5,976	44,453	176,350	44,453	76,510
\$10,000 under \$15,000	16,311	9,698	77,336	327,797	77,336	143,797
\$15,000 under \$20,000	15,115	9,024	84,373	381,120	84,373	166,595
\$20,000 under \$25,000	11,002	6,572	80,492	385,561	80,492	165,620
\$25,000 under \$30,000	7,214	4,307	62,739	319,383	62,739	133,414
\$30,000 under \$35,000	5,070	3,033	45,119	244,254	45,119	98,533
\$35,000 under \$40,000	3,388	2,023	30,511	174,189	30,511	67,794
\$40,000 under \$45,000	2,189	1,310	19,593	117,280	19,593	44,214
\$45,000 under \$50,000	1,372	819	12,340	77,654	12,340	28,079
\$50,000 under \$60,000	1,363	812	12,488	83,734	12,488	28,758
\$60,000 under \$70,000	662	392	5,527	40,278	5,527	12,866
\$70,000 under \$80,000	345	205	2,796	21,877	2,796	6,563
\$80,000 under \$90,000	163	97	1,459	11,925	1,459	3,409
\$90,000 under \$100,000	134	79	917	7,781	917	2,167
\$100,000 under \$150,000	254	150	1,671	15,007	1,671	3,936
\$150,000 under \$200,000	89	52	454	4,619	454	1,084
\$200,000 under \$500,000	94	54	440	5,156	440	1,057
\$500,000 under \$1,000,000	13	7	79	1,171	79	191
\$1,000,000 or Over	8	5	26	376	26	63
Total	80,152	47,297	498,026	2,451,141	498,026	1,007,794
Under \$25,000	57,794	33,950	301,867	1,326,458	301,867	575,665
\$25,000 under \$50,000	19,233	11,493	170,302	932,759	170,302	372,034
\$50,000 under \$100,000	2,667	1,587	23,187	165,595	23,187	53,763
\$100,000 or Over	458	267	2,670	26,329	2,670	6,332
Under \$8,000	8,806	4,770	31,466	119,148	31,466	50,174
\$8,000 under \$14,000	19,745	11,722	89,303	369,880	89,303	162,214
Over \$14,000	51,601	30,804	377,257	1,962,113	377,257	795,406

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Employee Business Expenses	Employee Business Expenses	Early Savings Withdrawal	Early Savings Withdrawal
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000
Under \$5, 000	461	1, 198	889	194
\$5, 000 under \$10, 000	714	2, 056	937	189
\$10, 000 under \$15, 000	1, 317	4, 794	786	218
\$15, 000 under \$20, 000	1, 814	6, 736	621	202
\$20, 000 under \$25, 000	2, 215	8, 491	504	97
\$25, 000 under \$30, 000	2, 510	9, 692	441	117
\$30, 000 under \$35, 000	2, 884	11, 131	350	92
\$35, 000 under \$40, 000	3, 023	10, 394	284	90
\$40, 000 under \$45, 000	2, 793	9, 528	221	83
\$45, 000 under \$50, 000	2, 292	7, 925	171	56
\$50, 000 under \$60, 000	3, 180	12, 381	184	106
\$60, 000 under \$70, 000	1, 705	7, 204	104	60
\$70, 000 under \$80, 000	1, 046	5, 093	60	29
\$80, 000 under \$90, 000	611	3, 454	32	16
\$90, 000 under \$100, 000	436	2, 542	22	38
\$100, 000 under \$150, 000	855	5, 843	60	38
\$150, 000 under \$200, 000	196	1, 629	16	25
\$200, 000 under \$500, 000	172	2, 441	12	12
\$500, 000 under \$1, 000, 000	14	250	0	0
\$1, 000, 000 or Over	8	458	#	#
Total	28, 246	113, 238	5, 695	3, 217
Under \$25, 000	6, 521	23, 275	3, 737	900
\$25, 000 under \$50, 000	13, 502	48, 670	1, 467	438
\$50, 000 under \$100, 000	6, 978	30, 673	402	249
\$100, 000 or Over	1, 245	10, 620	89	1, 629
Under \$8, 000	841	2, 208	1, 461	311
\$8, 000 under \$14, 000	1, 345	4, 724	1, 017	254
Over \$14, 000	26, 060	106, 306	3, 217	2, 652

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NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Alimony Paid	Alimony Paid	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	295	1, 525	6, 100	58, 121	665	1, 463
\$5,000 under \$10,000	287	1, 029	7, 975	56, 716	798	1, 756
\$10,000 under \$15,000	386	1, 742	8, 816	55, 370	607	1, 335
\$15,000 under \$20,000	361	1, 665	7, 703	41, 215	368	810
\$20,000 under \$25,000	392	1, 713	6, 339	30, 978	261	574
\$25,000 under \$30,000	466	2, 274	4, 723	23, 462	184	405
\$30,000 under \$35,000	503	2, 811	3, 566	16, 861	137	301
\$35,000 under \$40,000	580	2, 976	2, 855	14, 054	70	154
\$40,000 under \$45,000	538	2, 840	2, 015	10, 313	65	143
\$45,000 under \$50,000	507	3, 339	1, 406	8, 071	38	84
\$50,000 under \$60,000	743	5, 462	1, 632	11, 096	55	121
\$60,000 under \$70,000	536	4, 742	777	6, 191	23	51
\$70,000 under \$80,000	373	4, 095	432	4, 551	15	33
\$80,000 under \$90,000	279	3, 160	230	3, 208	8	18
\$90,000 under \$100,000	183	2, 477	160	2, 082	7	15
\$100,000 under \$150,000	496	8, 413	307	5, 927	16	35
\$150,000 under \$200,000	255	5, 735	85	2, 316	12	26
\$200,000 under \$500,000	366	10, 884	75	3, 450	8	18
\$500,000 under \$1,000,000	51	2, 114	9	804	#	#
\$1,000,000 or Over	31	1, 505	3	313	#	#
Total	7, 628	70, 499	55, 208	355, 100	3, 339	7, 346
Under \$25,000	1, 721	7, 674	36, 933	242, 400	2, 699	5, 938
\$25,000 under \$50,000	2, 594	14, 239	14, 565	72, 763	494	1, 087
\$50,000 under \$100,000	2, 114	19, 936	3, 231	27, 127	108	238
\$100,000 or Over	1, 199	28, 651	479	12, 810	38	84
Under \$8,000	436	1, 967	10, 416	89, 309	1, 116	2, 455
\$8,000 under \$14,000	452	1, 944	10, 853	71, 922	858	1, 888
Over \$14,000	6, 740	66, 588	33, 939	193, 869	1, 365	3, 003

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Adoption Agency Exemption	Adoption Agency Exemption	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	435	955	318,306	700,273	11,162	15,886
\$5,000 under \$10,000	171	626	259,299	570,458	20,281	28,610
\$10,000 under \$15,000	28	365	205,598	452,316	33,571	48,826
\$15,000 under \$20,000	17	163	184,085	404,987	36,024	54,241
\$20,000 under \$25,000	14	93	166,016	365,235	30,858	46,706
\$25,000 under \$30,000	7	25	128,813	283,389	22,661	33,915
\$30,000 under \$35,000	20	120	95,192	209,422	16,797	24,775
\$35,000 under \$40,000	9	48	69,092	152,002	12,422	18,233
\$40,000 under \$45,000	15	60	48,541	106,790	8,759	12,733
\$45,000 under \$50,000	10	44	32,573	71,661	5,875	8,562
\$50,000 under \$60,000	10	33	36,343	79,955	6,613	9,713
\$60,000 under \$70,000	10	18	17,428	38,342	3,168	4,676
\$70,000 under \$80,000	3	13	9,338	20,544	1,619	2,410
\$80,000 under \$90,000	2	23	5,292	11,642	921	1,380
\$90,000 under \$100,000	5	25	3,405	7,491	627	952
\$100,000 under \$150,000	6	14	7,310	16,082	1,302	1,982
\$150,000 under \$200,000	0	0	2,388	5,254	446	690
\$200,000 under \$500,000	#	#	2,687	5,911	494	759
\$500,000 under \$1,000,000	0	0	469	1,032	61	102
\$1,000,000 or Over	0	0	208	458	31	65
Total	764	2,659	1,592,383	3,503,243	213,692	315,216
Under \$25,000	665	2,200	1,133,304	2,493,269	131,896	194,269
\$25,000 under \$50,000	61	296	374,211	823,264	66,514	98,218
\$50,000 under \$100,000	30	112	71,806	157,973	12,948	19,131
\$100,000 or Over	8	50	13,062	28,736	2,334	3,598
Under \$8,000	579	1,438	481,782	1,059,920	18,992	26,890
\$8,000 under \$14,000	51	439	263,209	579,060	39,100	56,305
Over \$14,000	134	782	847,392	1,864,262	155,600	232,021

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NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Age 65 and Over Exemptions	Age 65 and Over Exemptions	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	25,096	17,567	1,286	188	313	27
\$5,000 under \$10,000	37,960	26,572	90,648	21,992	1,495	120
\$10,000 under \$15,000	27,551	19,286	123,635	17,934	2,872	426
\$15,000 under \$20,000	14,633	10,243	477	58	3,309	830
\$20,000 under \$25,000	9,050	6,335	101	12	3,234	1,232
\$25,000 under \$30,000	5,978	4,185	35	4	2,809	1,642
\$30,000 under \$35,000	3,818	2,673	14	2	2,288	1,858
\$35,000 under \$40,000	2,727	1,909	3	0	1,712	1,744
\$40,000 under \$45,000	1,946	1,362	#	#	1,256	1,511
\$45,000 under \$50,000	1,415	991	#	#	872	1,178
\$50,000 under \$60,000	1,817	1,272	#	#	1,007	1,492
\$60,000 under \$70,000	1,043	730	0	0	551	895
\$70,000 under \$80,000	702	491	#	#	316	572
\$80,000 under \$90,000	463	324	0	0	211	411
\$90,000 under \$100,000	315	220	0	0	164	345
\$100,000 under \$150,000	846	592	0	0	409	1,037
\$150,000 under \$200,000	343	240	0	0	205	706
\$200,000 under \$500,000	392	274	0	0	327	1,644
\$500,000 under \$1,000,000	74	52	0	0	95	1,089
\$1,000,000 or Over	27	19	0	0	66	2,724
Total	136,196	95,337	216,205	40,191	23,511	21,482
Under \$25,000	114,290	80,003	216,147	40,183	11,223	2,636
\$25,000 under \$50,000	15,884	11,119	56	7	8,937	7,932
\$50,000 under \$100,000	4,340	3,038	#	#	2,249	3,715
\$100,000 or Over	1,682	1,177	0	0	1,102	7,199
Under \$8,000	45,955	32,169	4,261	922	815	70
\$8,000 under \$14,000	40,593	28,415	211,099	39,162	3,233	397
Over \$14,000	49,648	34,754	845	107	19,463	21,015

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Energy Credit	Energy Credit	Lead Paint Credit	Lead Paint Credit
	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income				
Under \$5, 000	3	1	17	16
\$5, 000 under \$10, 000	#	#	40	13
\$10, 000 under \$15, 000	#	#	79	42
\$15, 000 under \$20, 000	#	#	85	81
\$20, 000 under \$25, 000	#	#	56	48
\$25, 000 under \$30, 000	3	1	55	62
\$30, 000 under \$35, 000	#	#	49	52
\$35, 000 under \$40, 000	#	#	44	42
\$40, 000 under \$45, 000	#	#	35	41
\$45, 000 under \$50, 000	#	#	23	32
\$50, 000 under \$60, 000	#	#	28	42
\$60, 000 under \$70, 000	#	#	23	20
\$70, 000 under \$80, 000	0	0	10	20
\$80, 000 under \$90, 000	0	0	4	6
\$90, 000 under \$100, 000	0	0	#	#
\$100, 000 under \$150, 000	0	0	8	11
\$150, 000 under \$200, 000	0	0	9	18
\$200, 000 under \$500, 000	0	0	8	9
\$500, 000 under \$1, 000, 000	0	0	#	#
\$1, 000, 000 or Over	0	0	0	0
Total	19	8	576	560
Under \$25, 000	8	2	277	199
\$25, 000 under \$50, 000	8	3	206	228
\$50, 000 under \$100, 000	3	3	67	93
\$100, 000 or Over	0	0	26	39
Under \$8, 000	3	1	26	22
\$8, 000 under \$14, 000	#	#	96	39
Over \$14, 000	14	7	454	499

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Massachusetts Individual Income Tax Statistics / 1993

Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Economic Opportunity Area Credit	Economic Opportunity Area Credit	More Than One Credit *	More Than One Credit *
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000
Under \$5, 000	3	3	0	0
\$5, 000 under \$10, 000	#	#	0	0
\$10, 000 under \$15, 000	3	0	#	#
\$15, 000 under \$20, 000	#	#	#	#
\$20, 000 under \$25, 000	0	0	#	#
\$25, 000 under \$30, 000	0	0	#	#
\$30, 000 under \$35, 000	#	#	#	#
\$35, 000 under \$40, 000	#	#	0	0
\$40, 000 under \$45, 000	#	#	0	0
\$45, 000 under \$50, 000	0	0	#	#
\$50, 000 under \$60, 000	0	0	#	#
\$60, 000 under \$70, 000	0	0	0	0
\$70, 000 under \$80, 000	0	0	0	0
\$80, 000 under \$90, 000	0	0	#	#
\$90, 000 under \$100, 000	0	0	0	0
\$100, 000 under \$150, 000	0	0	0	0
\$150, 000 under \$200, 000	0	0	#	#
\$200, 000 under \$500, 000	#	#	#	#
\$500, 000 under \$1, 000, 000	0	0	0	0
\$1, 000, 000 or Over	0	0	0	0
Total	14	7	11	23
Under \$25, 000	10	5	3	3
\$25, 000 under \$50, 000	3	1	4	5
\$50, 000 under \$100, 000	0	0	#	#
\$100, 000 or Over	#	#	#	#
Under \$8, 000	5	4	0	0
\$8, 000 under \$14, 000	3	0	#	#
Over \$14, 000	6	3	10	22

* With the exception of the Limited Income Credit, detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spouse	Child Under 15, Disabled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5, 000	4, 615	1, 229	0	0	73	64
\$5, 000 under \$10, 000	5, 838	3, 360	0	0	126	159
\$10, 000 under \$15, 000	6, 274	5, 906	0	0	268	501
\$15, 000 under \$20, 000	6, 430	8, 302	0	0	317	650
\$20, 000 under \$25, 000	6, 335	10, 386	0	0	313	744
\$25, 000 under \$30, 000	4, 897	9, 226	0	0	243	595
\$30, 000 under \$35, 000	3, 771	7, 327	0	0	191	422
\$35, 000 under \$40, 000	2, 783	5, 436	0	0	142	322
\$40, 000 under \$45, 000	1, 937	3, 806	0	0	92	244
\$45, 000 under \$50, 000	1, 426	2, 801	0	0	58	136
\$50, 000 under \$60, 000	1, 784	3, 494	0	0	86	208
\$60, 000 under \$70, 000	869	1, 701	0	0	40	104
\$70, 000 under \$80, 000	504	978	0	0	22	56
\$80, 000 under \$90, 000	362	709	0	0	10	23
\$90, 000 under \$100, 000	235	461	0	0	9	30
\$100, 000 under \$150, 000	517	1, 015	0	0	16	40
\$150, 000 under \$200, 000	208	406	0	0	4	8
\$200, 000 under \$500, 000	230	444	0	0	3	10
\$500, 000 under \$1, 000, 000	58	109	0	0	#	#
\$1, 000, 000 or Over	46	86	0	0	0	0
Total	49, 119	67, 183	0	0	2, 014	4, 322
Under \$25, 000	29, 492	29, 183	0	0	1, 097	2, 119
\$25, 000 under \$50, 000	14, 814	28, 596	0	0	726	1, 719
\$50, 000 under \$100, 000	3, 754	7, 344	0	0	167	422
\$100, 000 or Over	1, 059	2, 060	0	0	24	61

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Dependent Under 12	Dependent Under 12	Rent Paid	Rent Paid	Rental Deduction	Rental Deduction
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	0	0	904	3,086	904	908
\$5,000 under \$10,000	0	0	2,166	8,214	2,166	2,498
\$10,000 under \$15,000	0	0	2,672	11,334	2,672	3,267
\$15,000 under \$20,000	0	0	2,949	13,204	2,949	3,709
\$20,000 under \$25,000	0	0	2,894	13,824	2,894	3,674
\$25,000 under \$30,000	0	0	2,027	10,298	2,027	2,599
\$30,000 under \$35,000	0	0	1,477	7,788	1,477	1,915
\$35,000 under \$40,000	0	0	960	5,436	960	1,254
\$40,000 under \$45,000	0	0	638	3,675	638	854
\$45,000 under \$50,000	0	0	447	2,596	447	592
\$50,000 under \$60,000	0	0	555	3,591	555	732
\$60,000 under \$70,000	0	0	259	1,817	259	365
\$70,000 under \$80,000	0	0	140	1,118	140	190
\$80,000 under \$90,000	0	0	96	742	96	137
\$90,000 under \$100,000	0	0	62	580	62	88
\$100,000 under \$150,000	0	0	120	1,075	120	168
\$150,000 under \$200,000	0	0	34	370	34	49
\$200,000 under \$500,000	0	0	38	531	38	53
\$500,000 under \$1,000,000	0	0	4	67	4	8
\$1,000,000 or Over	0	0	4	53	4	6
Total	0	0	18,446	89,401	18,446	23,066
Under \$25,000	0	0	11,585	49,662	11,585	14,057
\$25,000 under \$50,000	0	0	5,549	29,794	5,549	7,214
\$50,000 under \$100,000	0	0	1,112	7,849	1,112	1,512
\$100,000 or Over	0	0	200	2,096	200	283

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Employee Business Expenses	Employee Business Expenses	Early Savings Withdrawal	Early Savings Withdrawal
	Count	\$, 000	Count	\$, 000
Under \$5, 000	65	176	41	19
\$5, 000 under \$10, 000	91	273	34	47
\$10, 000 under \$15, 000	120	363	38	69
\$15, 000 under \$20, 000	107	458	30	5
\$20, 000 under \$25, 000	174	758	36	85
\$25, 000 under \$30, 000	172	668	20	11
\$30, 000 under \$35, 000	183	620	17	9
\$35, 000 under \$40, 000	183	709	18	14
\$40, 000 under \$45, 000	154	634	15	10
\$45, 000 under \$50, 000	113	484	7	2
\$50, 000 under \$60, 000	168	673	17	5
\$60, 000 under \$70, 000	95	378	4	3
\$70, 000 under \$80, 000	58	390	#	#
\$80, 000 under \$90, 000	38	207	#	#
\$90, 000 under \$100, 000	24	146	#	#
\$100, 000 under \$150, 000	70	417	5	21
\$150, 000 under \$200, 000	18	157	#	#
\$200, 000 under \$500, 000	18	155	4	1
\$500, 000 under \$1, 000, 000	0	0	#	#
\$1, 000, 000 or Over	#	#	0	0
Total	1, 852	7, 668	294	301
Under \$25, 000	557	2, 028	179	225
\$25, 000 under \$50, 000	805	3, 114	77	46
\$50, 000 under \$100, 000	383	1, 795	25	8
\$100, 000 or Over	107	732	13	23

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Alimony Paid	Alimony Paid	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	51	303	328	1,221	10	22
\$5,000 under \$10,000	35	117	319	796	8	18
\$10,000 under \$15,000	39	153	349	950	9	20
\$15,000 under \$20,000	45	198	364	980	5	11
\$20,000 under \$25,000	53	268	342	812	5	11
\$25,000 under \$30,000	51	278	309	763	7	15
\$30,000 under \$35,000	56	337	251	581	5	11
\$35,000 under \$40,000	60	285	190	510	#	#
\$40,000 under \$45,000	60	335	152	459	#	#
\$45,000 under \$50,000	45	269	107	297	#	#
\$50,000 under \$60,000	81	668	96	419	0	0
\$60,000 under \$70,000	54	479	66	307	0	0
\$70,000 under \$80,000	36	477	38	242	0	0
\$80,000 under \$90,000	31	490	24	116	0	0
\$90,000 under \$100,000	21	307	15	137	0	0
\$100,000 under \$150,000	54	831	17	267	0	0
\$150,000 under \$200,000	39	896	6	31	#	#
\$200,000 under \$500,000	42	1,792	10	58	0	0
\$500,000 under \$1,000,000	9	435	0	0	#	#
\$1,000,000 or Over	5	198	#	#	0	0
Total	867	9,115	2,985	8,976	57	125
Under \$25,000	223	1,039	1,702	4,759	37	81
\$25,000 under \$50,000	272	1,505	1,009	2,610	17	37
\$50,000 under \$100,000	223	2,421	239	1,220	0	0
\$100,000 or Over	149	4,151	35	387	3	7

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Adoption Agency Exemption	Adoption Agency Exemption	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	20	53	7,528	16,562	1,678	2,710
\$5,000 under \$10,000	0	0	6,956	15,303	1,949	3,233
\$10,000 under \$15,000	#	#	6,953	15,297	2,328	3,728
\$15,000 under \$20,000	#	#	6,824	15,013	2,470	3,984
\$20,000 under \$25,000	3	7	6,607	14,535	2,388	4,006
\$25,000 under \$30,000	0	0	5,070	11,154	1,909	3,135
\$30,000 under \$35,000	#	#	3,895	8,569	1,360	2,290
\$35,000 under \$40,000	#	#	2,871	6,316	1,069	1,751
\$40,000 under \$45,000	0	0	2,018	4,440	693	1,161
\$45,000 under \$50,000	#	#	1,494	3,287	536	843
\$50,000 under \$60,000	3	21	1,872	4,118	661	1,097
\$60,000 under \$70,000	#	#	931	2,048	327	537
\$70,000 under \$80,000	0	0	539	1,186	194	308
\$80,000 under \$90,000	0	0	394	867	123	196
\$90,000 under \$100,000	0	0	251	552	92	150
\$100,000 under \$150,000	0	0	591	1,300	198	346
\$150,000 under \$200,000	0	0	233	513	69	119
\$200,000 under \$500,000	0	0	270	594	80	137
\$500,000 under \$1,000,000	0	0	69	152	9	22
\$1,000,000 or Over	0	0	55	121	15	33
Total	35	127	55,421	121,926	18,148	29,786
Under \$25,000	27	68	34,868	76,710	10,813	17,661
\$25,000 under \$50,000	4	38	15,348	33,766	5,567	9,180
\$50,000 under \$100,000	4	21	3,987	8,771	1,397	2,288
\$100,000 or Over	0	0	1,218	2,680	371	657

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Age 65 and Over Exemptions	Age 65 and Over Exemptions	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	530	371	0	0	28	2
\$5,000 under \$10,000	473	331	0	0	89	12
\$10,000 under \$15,000	289	202	0	0	124	21
\$15,000 under \$20,000	189	132	0	0	187	56
\$20,000 under \$25,000	145	101	0	0	167	70
\$25,000 under \$30,000	119	83	0	0	144	90
\$30,000 under \$35,000	75	52	0	0	108	93
\$35,000 under \$40,000	52	36	0	0	93	97
\$40,000 under \$45,000	45	31	0	0	55	62
\$45,000 under \$50,000	37	26	0	0	63	79
\$50,000 under \$60,000	49	34	0	0	50	76
\$60,000 under \$70,000	50	35	0	0	44	70
\$70,000 under \$80,000	19	13	0	0	13	29
\$80,000 under \$90,000	27	19	0	0	14	28
\$90,000 under \$100,000	16	11	0	0	8	17
\$100,000 under \$150,000	53	37	0	0	38	102
\$150,000 under \$200,000	21	15	0	0	25	75
\$200,000 under \$500,000	25	17	0	0	38	157
\$500,000 under \$1,000,000	14	10	0	0	8	42
\$1,000,000 or Over	11	8	0	0	22	1,781
Total	2,239	1,567	0	0	1,318	2,961
Under \$25,000	1,626	1,138	0	0	595	162
\$25,000 under \$50,000	328	230	0	0	463	421
\$50,000 under \$100,000	161	113	0	0	129	221
\$100,000 or Over	124	87	0	0	131	2,157

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Energy Credit	Energy Credit	Lead Paint Credit	Lead Paint Credit
	Count	\$, 000	Count	\$, 000
Under \$5, 000	0	0	3	2
\$5, 000 under \$10, 000	0	0	3	5
\$10, 000 under \$15, 000	0	0	3	2
\$15, 000 under \$20, 000	0	0	5	7
\$20, 000 under \$25, 000	0	0	#	#
\$25, 000 under \$30, 000	0	0	#	#
\$30, 000 under \$35, 000	0	0	#	#
\$35, 000 under \$40, 000	0	0	#	#
\$40, 000 under \$45, 000	0	0	#	#
\$45, 000 under \$50, 000	0	0	#	#
\$50, 000 under \$60, 000	0	0	#	#
\$60, 000 under \$70, 000	0	0	0	0
\$70, 000 under \$80, 000	0	0	0	0
\$80, 000 under \$90, 000	0	0	#	#
\$90, 000 under \$100, 000	0	0	#	#
\$100, 000 under \$150, 000	0	0	#	#
\$150, 000 under \$200, 000	0	0	0	0
\$200, 000 under \$500, 000	0	0	#	#
\$500, 000 under \$1, 000, 000	0	0	0	0
\$1, 000, 000 or Over	0	0	0	0
Total	0	0	30	40
Under \$25, 000	0	0	16	19
\$25, 000 under \$50, 000	0	0	8	15
\$50, 000 under \$100, 000	0	0	4	3
\$100, 000 or Over	0	0	#	#

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NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Economic Opportunity Area Credit	Economic Opportunity Area Credit	More Than One Credit *	More Than One Credit *
	Count	\$, 000	Count	\$, 000
Under \$5, 000	0	0	0	0
\$5, 000 under \$10, 000	0	0	0	0
\$10, 000 under \$15, 000	0	0	0	0
\$15, 000 under \$20, 000	0	0	0	0
\$20, 000 under \$25, 000	0	0	#	#
\$25, 000 under \$30, 000	0	0	0	0
\$30, 000 under \$35, 000	0	0	0	0
\$35, 000 under \$40, 000	0	0	0	0
\$40, 000 under \$45, 000	0	0	0	0
\$45, 000 under \$50, 000	0	0	0	0
\$50, 000 under \$60, 000	0	0	0	0
\$60, 000 under \$70, 000	0	0	0	0
\$70, 000 under \$80, 000	0	0	0	0
\$80, 000 under \$90, 000	0	0	0	0
\$90, 000 under \$100, 000	0	0	0	0
\$100, 000 under \$150, 000	0	0	0	0
\$150, 000 under \$200, 000	0	0	0	0
\$200, 000 under \$500, 000	0	0	0	0
\$500, 000 under \$1, 000, 000	0	0	0	0
\$1, 000, 000 or Over	0	0	0	0
Total	0	0	#	#
Under \$25, 000	0	0	#	#
\$25, 000 under \$50, 000	0	0	0	0
\$50, 000 under \$100, 000	0	0	0	0
\$100, 000 or Over	0	0	0	0

* With the exception of the Limited Income Credit, detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Retirement (FICA)	Retirement (FICA)	Retirement (Spouse)	Retirement (Spouse)	Child Under 15, Disabled Dependent/Spouse	Child Under 15, Disabled Dependent/Spouse
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	14,176	5,839	7,683	3,230	539	308
\$5,000 under \$10,000	18,674	10,182	10,556	4,757	485	370
\$10,000 under \$15,000	30,845	24,464	19,424	11,532	738	832
\$15,000 under \$20,000	38,948	39,873	26,777	20,388	1,322	1,988
\$20,000 under \$25,000	45,818	57,970	32,077	28,783	1,807	3,139
\$25,000 under \$30,000	52,745	76,865	37,493	36,123	2,645	4,996
\$30,000 under \$35,000	61,166	97,302	44,390	44,316	3,426	6,606
\$35,000 under \$40,000	68,329	115,357	50,834	53,255	4,357	8,835
\$40,000 under \$45,000	72,215	127,560	55,815	62,156	5,002	10,534
\$45,000 under \$50,000	71,848	130,917	57,785	69,786	5,436	11,779
\$50,000 under \$60,000	129,703	243,720	108,770	146,146	11,016	25,277
\$60,000 under \$70,000	101,771	195,699	87,609	132,064	9,551	22,704
\$70,000 under \$80,000	73,387	142,656	63,813	102,735	7,593	19,049
\$80,000 under \$90,000	49,957	97,709	43,278	71,855	5,485	13,996
\$90,000 under \$100,000	33,183	65,074	28,326	47,306	3,596	9,517
\$100,000 under \$150,000	65,407	128,491	52,311	85,332	7,062	19,264
\$150,000 under \$200,000	20,370	40,073	14,268	21,863	2,009	5,740
\$200,000 under \$500,000	22,195	43,752	13,352	19,586	1,873	5,698
\$500,000 under \$1,000,000	3,259	6,430	1,570	2,212	170	558
\$1,000,000 or Over	1,455	2,883	585	781	47	153
Total	975,451	1,652,818	756,716	964,206	74,159	171,343
Under \$25,000	148,461	138,329	96,517	68,690	4,891	6,637
\$25,000 under \$50,000	326,303	548,001	246,317	265,636	20,866	42,750
\$50,000 under \$100,000	388,001	744,859	331,796	500,106	37,241	90,543
\$100,000 or Over	112,686	221,629	82,086	129,774	11,161	31,413
Under \$12,000	42,913	23,318	24,229	11,299	1,263	932
\$12,000 under \$21,000	68,558	67,383	46,378	33,902	2,141	3,089
Over \$21,000	863,980	1,562,117	686,109	919,004	70,755	167,322

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Dependent Under 12	Dependent Under 12	Rent Paid	Rent Paid	Rental Deduction	Rental Deduction
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	6,912	1,928	2,405	12,381	2,405	4,461
\$5,000 under \$10,000	7,101	2,860	4,887	24,330	4,887	9,378
\$10,000 under \$15,000	11,991	6,187	11,327	60,183	11,327	23,537
\$15,000 under \$20,000	16,512	9,044	16,335	90,560	16,335	35,409
\$20,000 under \$25,000	19,158	10,763	17,876	102,451	17,876	39,626
\$25,000 under \$30,000	21,842	12,483	18,527	108,949	18,527	41,296
\$30,000 under \$35,000	25,663	14,860	19,751	118,231	19,751	44,347
\$35,000 under \$40,000	28,024	16,354	19,716	120,069	19,716	44,271
\$40,000 under \$45,000	29,054	17,087	18,277	114,413	18,277	41,093
\$45,000 under \$50,000	27,519	16,251	15,891	101,634	15,891	35,823
\$50,000 under \$60,000	46,353	27,459	23,283	153,544	23,283	52,237
\$60,000 under \$70,000	32,858	19,502	13,861	95,804	13,861	30,912
\$70,000 under \$80,000	22,086	13,118	8,168	59,921	8,168	18,323
\$80,000 under \$90,000	14,271	8,459	4,832	36,589	4,832	10,760
\$90,000 under \$100,000	9,187	5,450	2,873	22,969	2,873	6,385
\$100,000 under \$150,000	18,145	10,751	5,028	43,741	5,028	11,243
\$150,000 under \$200,000	6,063	3,591	1,256	12,924	1,256	2,873
\$200,000 under \$500,000	6,740	3,992	1,019	12,492	1,019	2,377
\$500,000 under \$1,000,000	975	577	97	1,825	97	236
\$1,000,000 or Over	402	237	45	835	45	108
Total	350,856	200,952	205,454	1,293,845	205,454	454,696
Under \$25,000	61,674	30,782	52,830	289,904	52,830	112,411
\$25,000 under \$50,000	132,102	77,035	92,162	563,296	92,162	206,830
\$50,000 under \$100,000	124,755	73,987	53,017	368,828	53,017	118,618
\$100,000 or Over	32,325	19,148	7,445	71,818	7,445	16,838
Under \$12,000	17,618	6,503	10,223	52,430	10,223	19,814
\$12,000 under \$21,000	28,636	15,603	28,281	155,012	28,281	60,835
Over \$21,000	304,602	178,847	166,950	1,086,404	166,950	374,047

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Employee Business Expenses	Employee Business Expenses	Early Savings Withdrawal	Early Savings Withdrawal
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000
Under \$5, 000	425	1, 221	353	90
\$5, 000 under \$10, 000	451	1, 181	424	94
\$10, 000 under \$15, 000	608	1, 894	525	144
\$15, 000 under \$20, 000	870	2, 690	494	119
\$20, 000 under \$25, 000	1, 227	4, 371	481	105
\$25, 000 under \$30, 000	1, 735	6, 063	488	127
\$30, 000 under \$35, 000	2, 264	7, 738	480	100
\$35, 000 under \$40, 000	2, 909	9, 623	487	84
\$40, 000 under \$45, 000	3, 513	11, 857	517	153
\$45, 000 under \$50, 000	4, 005	13, 525	512	131
\$50, 000 under \$60, 000	8, 587	30, 113	848	256
\$60, 000 under \$70, 000	8, 255	29, 873	710	204
\$70, 000 under \$80, 000	7, 035	26, 630	497	165
\$80, 000 under \$90, 000	5, 482	21, 668	360	94
\$90, 000 under \$100, 000	3, 932	17, 132	256	151
\$100, 000 under \$150, 000	7, 856	41, 568	496	165
\$150, 000 under \$200, 000	2, 187	15, 093	156	51
\$200, 000 under \$500, 000	1, 755	15, 633	153	103
\$500, 000 under \$1, 000, 000	122	2, 547	24	18
\$1, 000, 000 or Over	31	862	8	6
Total	63, 249	261, 281	8, 269	2, 359
Under \$25, 000	3, 581	11, 356	2, 277	552
\$25, 000 under \$50, 000	14, 426	48, 806	2, 484	595
\$50, 000 under \$100, 000	33, 291	125, 416	2, 671	869
\$100, 000 or Over	11, 951	75, 703	837	344
Under \$12, 000	1, 089	3, 125	979	245
\$12, 000 under \$21, 000	1, 475	4, 592	941	232
Over \$21, 000	60, 685	253, 564	6, 349	1, 882

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Alimony Paid	Alimony Paid	Medical and Dental Expenses	Medical and Dental Expenses	Blindness Exemption	Blindness Exemption
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	201	25,182	5,322	29,065	327	737
\$5,000 under \$10,000	175	488	4,467	23,520	487	1,089
\$10,000 under \$15,000	166	569	7,084	32,758	600	1,351
\$15,000 under \$20,000	161	622	8,466	34,883	441	994
\$20,000 under \$25,000	186	709	9,253	32,423	401	909
\$25,000 under \$30,000	203	996	9,354	30,027	297	669
\$30,000 under \$35,000	230	994	8,916	26,445	209	475
\$35,000 under \$40,000	255	1,101	8,387	23,384	203	471
\$40,000 under \$45,000	297	1,515	7,340	20,732	188	447
\$45,000 under \$50,000	296	1,514	6,154	16,603	160	367
\$50,000 under \$60,000	583	3,135	8,891	25,078	216	517
\$60,000 under \$70,000	572	3,334	5,499	16,663	133	319
\$70,000 under \$80,000	529	3,417	3,409	11,257	100	235
\$80,000 under \$90,000	468	3,403	2,130	7,658	71	163
\$90,000 under \$100,000	379	3,024	1,371	5,465	40	92
\$100,000 under \$150,000	1,140	12,532	2,288	12,456	85	189
\$150,000 under \$200,000	514	7,869	528	5,154	31	68
\$200,000 under \$500,000	786	18,048	307	4,357	23	53
\$500,000 under \$1,000,000	142	5,188	30	946	6	13
\$1,000,000 or Over	72	3,646	10	163	#	#
Total	7,355	97,285	99,206	359,038	4,019	9,161
Under \$25,000	889	27,570	34,592	152,649	2,256	5,080
\$25,000 under \$50,000	1,281	6,121	40,151	117,190	1,057	2,429
\$50,000 under \$100,000	2,531	16,312	21,300	66,122	560	1,327
\$100,000 or Over	2,654	47,282	3,163	23,076	146	326
Under \$12,000	452	25,904	12,312	64,063	1,042	2,334
\$12,000 under \$21,000	286	1,053	14,850	62,735	903	2,044
Over \$21,000	6,617	70,328	72,044	232,240	2,074	4,783

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Adoption Agency Exemption	Adoption Agency Exemption	Personal Exemptions	Personal Exemptions	Dependent Exemptions	Dependent Exemptions
	Count	\$, 000	Count	\$, 000	Count	\$, 000
Massachusetts Net Adjusted Gross Income						
Under \$5,000	202	793	53,171	233,952	16,078	31,114
\$5,000 under \$10,000	79	512	57,226	251,794	12,758	23,870
\$10,000 under \$15,000	42	228	67,288	296,067	19,853	37,526
\$15,000 under \$20,000	13	43	63,158	277,895	26,215	50,503
\$20,000 under \$25,000	12	110	63,925	281,270	30,428	59,458
\$25,000 under \$30,000	29	200	66,269	291,584	34,836	68,314
\$30,000 under \$35,000	28	259	71,180	313,192	40,667	80,177
\$35,000 under \$40,000	27	159	75,938	334,127	45,559	89,441
\$40,000 under \$45,000	43	187	77,919	342,844	48,174	94,790
\$45,000 under \$50,000	34	276	76,061	334,668	47,647	93,410
\$50,000 under \$60,000	87	611	135,467	596,055	85,644	166,575
\$60,000 under \$70,000	90	585	105,178	462,783	66,353	127,999
\$70,000 under \$80,000	71	574	75,646	332,842	47,994	92,212
\$80,000 under \$90,000	80	743	51,457	226,411	32,972	63,129
\$90,000 under \$100,000	50	454	34,289	150,872	21,663	41,747
\$100,000 under \$150,000	111	1,029	67,981	299,116	43,015	82,926
\$150,000 under \$200,000	40	438	21,317	93,795	13,808	27,612
\$200,000 under \$500,000	31	312	23,366	102,810	14,999	30,834
\$500,000 under \$1,000,000	0	0	3,498	15,391	2,061	4,467
\$1,000,000 or Over	0	0	1,570	6,908	888	1,877
Total	1,069	7,513	1,191,904	5,244,378	651,612	1,267,981
Under \$25,000	348	1,685	304,768	1,340,979	105,332	202,471
\$25,000 under \$50,000	161	1,080	367,367	1,616,415	216,883	426,132
\$50,000 under \$100,000	378	2,968	402,037	1,768,963	254,626	491,662
\$100,000 or Over	182	1,779	117,732	518,021	74,771	147,716
Under \$12,000	314	1,482	138,433	609,105	35,091	66,834
\$12,000 under \$21,000	24	99	115,359	507,580	45,787	87,924
Over \$21,000	731	5,932	938,112	4,127,693	570,734	1,113,223

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Age 65 and Over Exemptions	Age 65 and Over Exemptions	Limited Income Credit	Limited Income Credit	Credits For Taxes Paid Out Of State	Credits For Taxes Paid Out Of State
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000	Count	\$, 000
Under \$5,000	16,112	19,995	258	114	47	96
\$5,000 under \$10,000	22,579	28,584	325	80	91	16
\$10,000 under \$15,000	28,848	35,997	33,164	9,323	318	45
\$15,000 under \$20,000	21,505	25,879	34,541	6,419	700	116
\$20,000 under \$25,000	15,534	17,928	3,031	506	1,151	269
\$25,000 under \$30,000	11,504	12,928	79	10	1,872	473
\$30,000 under \$35,000	8,588	9,411	20	3	2,544	846
\$35,000 under \$40,000	6,824	7,349	4	1	3,080	1,362
\$40,000 under \$45,000	5,239	5,591	5	1	3,431	1,962
\$45,000 under \$50,000	4,081	4,319	#	#	3,614	2,467
\$50,000 under \$60,000	5,973	6,385	0	0	6,796	6,170
\$60,000 under \$70,000	3,879	4,166	0	0	5,187	6,236
\$70,000 under \$80,000	2,542	2,776	0	0	3,708	5,494
\$80,000 under \$90,000	1,843	2,001	0	0	2,526	4,234
\$90,000 under \$100,000	1,467	1,604	0	0	1,738	3,268
\$100,000 under \$150,000	3,854	4,300	0	0	3,698	8,337
\$150,000 under \$200,000	1,649	1,822	0	0	1,619	4,724
\$200,000 under \$500,000	2,104	2,383	0	0	2,702	11,920
\$500,000 under \$1,000,000	403	448	0	0	740	5,019
\$1,000,000 or Over	191	212	0	0	480	19,991
Total	164,719	194,078	71,428	16,457	46,042	83,045
Under \$25,000	104,578	128,382	71,319	16,442	2,307	541
\$25,000 under \$50,000	36,236	39,599	109	15	14,541	7,110
\$50,000 under \$100,000	15,704	16,932	0	0	19,955	25,403
\$100,000 or Over	8,201	9,165	0	0	9,239	49,991
Under \$12,000	50,122	62,963	2,173	776	196	126
\$12,000 under \$21,000	42,431	51,584	68,996	15,642	1,141	183
Over \$21,000	72,166	79,532	259	40	44,705	82,736

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

Massachusetts Net Adjusted Gross Income	Energy Credit	Energy Credit	Lead Paint Credit	Lead Paint Credit
	Count	\$, 000	Count	\$, 000
Under \$5, 000	0	0	39	43
\$5, 000 under \$10, 000	0	0	21	11
\$10, 000 under \$15, 000	#	#	69	33
\$15, 000 under \$20, 000	#	#	91	59
\$20, 000 under \$25, 000	#	#	93	83
\$25, 000 under \$30, 000	3	2	117	112
\$30, 000 under \$35, 000	#	#	126	128
\$35, 000 under \$40, 000	5	3	131	148
\$40, 000 under \$45, 000	#	#	121	150
\$45, 000 under \$50, 000	#	#	115	152
\$50, 000 under \$60, 000	4	3	209	280
\$60, 000 under \$70, 000	4	2	161	210
\$70, 000 under \$80, 000	5	4	100	148
\$80, 000 under \$90, 000	#	#	87	128
\$90, 000 under \$100, 000	3	1	51	73
\$100, 000 under \$150, 000	#	#	120	195
\$150, 000 under \$200, 000	0	0	50	107
\$200, 000 under \$500, 000	0	0	43	63
\$500, 000 under \$1, 000, 000	0	0	10	17
\$1, 000, 000 or Over	0	0	3	7
Total	36	21	1, 757	2, 149
Under \$25, 000	3	1	313	229
\$25, 000 under \$50, 000	13	7	610	691
\$50, 000 under \$100, 000	18	11	608	840
\$100, 000 or Over	#	#	226	390
Under \$12, 000	0	0	74	67
\$12, 000 under \$21, 000	3	1	169	98
Over \$21, 000	33	20	1, 514	1, 985

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

	Economic Opportunity Area Credit	Economic Opportunity Area Credit	More Than One Credit *	More Than One Credit *
Massachusetts Net Adjusted Gross Income	Count	\$, 000	Count	\$, 000
Under \$5, 000	#	#	0	0
\$5, 000 under \$10, 000	#	#	0	0
\$10, 000 under \$15, 000	#	#	0	0
\$15, 000 under \$20, 000	#	#	0	0
\$20, 000 under \$25, 000	0	0	#	#
\$25, 000 under \$30, 000	0	0	#	#
\$30, 000 under \$35, 000	#	#	#	#
\$35, 000 under \$40, 000	#	#	3	6
\$40, 000 under \$45, 000	#	#	5	10
\$45, 000 under \$50, 000	0	0	8	17
\$50, 000 under \$60, 000	#	#	8	33
\$60, 000 under \$70, 000	#	#	8	17
\$70, 000 under \$80, 000	#	#	7	24
\$80, 000 under \$90, 000	0	0	#	#
\$90, 000 under \$100, 000	0	0	6	23
\$100, 000 under \$150, 000	#	#	8	23
\$150, 000 under \$200, 000	0	0	4	7
\$200, 000 under \$500, 000	0	0	17	110
\$500, 000 under \$1, 000, 000	0	0	#	#
\$1, 000, 000 or Over	0	0	#	#
Total	17	21	84	349
Under \$25, 000	6	6	#	#
\$25, 000 under \$50, 000	4	4	19	35
\$50, 000 under \$100, 000	5	9	31	99
\$100, 000 or Over	#	#	33	214
Under \$12, 000	4	6	0	0
\$12, 000 under \$21, 000	#	#	0	0
Over \$21, 000	11	15	84	349

* With the exception of the Limited Income Credit, detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers.

NOTE: Detail may not add to total because of rounding.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-15 Number and Percent Distribution of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately) and
By Size of Massachusetts Net Adjusted Gross Income

	Total Number of Returns	Single Returns	Joint Returns	M F. S. Returns	Total Number of Persons	Total Number of Returns	Single Returns	Joint Returns	M F. S. Returns	Total Number of Persons
Massachusetts Net Adjusted Gross Income	Count	Count	Count	Count	Count	%	%	%	%	%
Under \$5,000	379,798	318,969	53,301	7,528	433,099	13.37	20.02	4.47	13.58	10.74
\$5,000 under \$10,000	323,481	259,299	57,226	6,956	380,707	11.39	16.28	4.80	12.55	9.44
\$10,000 under \$15,000	279,839	205,598	67,288	6,953	347,127	9.85	12.91	5.64	12.55	8.61
\$15,000 under \$20,000	254,067	184,085	63,158	6,824	317,225	8.94	11.56	5.30	12.31	7.87
\$20,000 under \$25,000	236,548	166,016	63,925	6,607	300,473	8.33	10.42	5.36	11.92	7.45
\$25,000 under \$30,000	200,152	128,813	66,269	5,070	266,421	7.05	8.09	5.56	9.15	6.61
\$30,000 under \$35,000	170,267	95,192	71,180	3,895	241,447	5.99	5.98	5.97	7.03	5.99
\$35,000 under \$40,000	147,901	69,092	75,938	2,871	223,839	5.21	4.34	6.37	5.18	5.55
\$40,000 under \$45,000	128,478	48,541	77,919	2,018	206,397	4.52	3.05	6.54	3.64	5.12
\$45,000 under \$50,000	110,128	32,573	76,061	1,494	186,189	3.88	2.04	6.38	2.70	4.62
\$50,000 under \$60,000	173,682	36,343	135,467	1,872	309,149	6.11	2.28	11.36	3.38	7.67
\$60,000 under \$70,000	123,537	17,428	105,178	931	228,715	4.35	1.09	8.82	1.68	5.67
\$70,000 under \$80,000	85,523	9,338	75,646	539	161,169	3.01	0.59	6.35	0.97	4.00
\$80,000 under \$90,000	57,143	5,292	51,457	394	108,600	2.01	0.33	4.32	0.71	2.69
\$90,000 under \$100,000	37,945	3,405	34,289	251	72,234	1.34	0.21	2.88	0.45	1.79
\$100,000 under \$150,000	75,882	7,310	67,981	591	143,863	2.67	0.46	5.70	1.07	3.57
\$150,000 under \$200,000	23,938	2,388	21,317	233	45,255	0.84	0.15	1.79	0.42	1.12
\$200,000 under \$500,000	26,323	2,687	23,366	270	49,689	0.93	0.17	1.96	0.49	1.23
\$500,000 under \$1,000,000	4,036	469	3,498	69	7,534	0.14	0.03	0.29	0.12	0.19
\$1,000,000 or Over	1,833	208	1,570	55	3,403	0.06	0.01	0.13	0.10	0.08
Total	2,840,501	1,593,046	1,192,034	55,421	4,032,535	100.00	100.00	100.00	100.00	100.00
Under \$25,000	1,473,733	1,133,967	304,898	34,868	1,778,631	51.88	71.18	25.58	62.91	44.11
\$25,000 under \$50,000	756,926	374,211	367,367	15,348	1,124,293	26.65	23.49	30.82	27.69	27.88
\$50,000 under \$100,000	477,830	71,806	402,037	3,987	879,867	16.82	4.51	33.73	7.19	21.82
\$100,000 or Over	132,012	13,062	117,732	1,218	249,744	4.65	0.82	9.88	2.20	6.19

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

Filers Age 65 or Over

Table II-16 Number and Percent Distribution of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately) and
By Size of Massachusetts Net Adjusted Gross Income

	Total Number of Returns	Single Returns	Joint Returns Total	Joint One Over 65	Joint Both Over 65	M F. S. Returns	Total Number of Persons Over 65	Total Number of Persons Over 65	Single Returns	Joint Returns Total	Joint One Over 65	Joint Both Over 65	M F. S. Returns	Total Number of Persons Over 65
Massachusetts Net Adjusted Gross Income	Count	Count	Count	Count	Count	Count	Count	%	%	%	%	%	%	%
Under \$5,000	41,738	25,096	16,112	3,660	12,452	530	54,190	13.77	18.43	9.78	7.01	11.06	23.67	13.04
\$5,000 under \$10,000	61,012	37,960	22,579	4,324	18,255	473	79,267	20.13	27.87	13.71	8.29	16.22	21.13	19.07
\$10,000 under \$15,000	56,688	27,551	28,848	6,272	22,576	289	79,264	18.70	20.23	17.51	12.02	20.06	12.91	19.07
\$15,000 under \$20,000	36,327	14,633	21,505	6,040	15,465	189	51,792	11.98	10.74	13.06	11.57	13.74	8.44	12.46
\$20,000 under \$25,000	24,729	9,050	15,534	5,457	10,077	145	34,806	8.16	6.64	9.43	10.46	8.95	6.48	8.37
\$25,000 under \$30,000	17,601	5,978	11,504	4,539	6,965	119	24,566	5.81	4.39	6.98	8.70	6.19	5.31	5.91
\$30,000 under \$35,000	12,481	3,818	8,588	3,731	4,857	75	17,338	4.12	2.80	5.21	7.15	4.32	3.35	4.17
\$35,000 under \$40,000	9,603	2,727	6,824	3,149	3,675	52	13,278	3.17	2.00	4.14	6.03	3.27	2.32	3.19
\$40,000 under \$45,000	7,230	1,946	5,239	2,491	2,748	45	9,978	2.38	1.43	3.18	4.77	2.44	2.01	2.40
\$45,000 under \$50,000	5,533	1,415	4,081	1,992	2,089	37	7,622	1.83	1.04	2.48	3.82	1.86	1.65	1.83
\$50,000 under \$60,000	7,839	1,817	5,973	2,824	3,149	49	10,988	2.59	1.33	3.63	5.41	2.80	2.19	2.64
\$60,000 under \$70,000	4,972	1,043	3,879	1,806	2,073	50	7,045	1.64	0.77	2.35	3.46	1.84	2.23	1.69
\$70,000 under \$80,000	3,263	702	2,542	1,118	1,424	19	4,687	1.08	0.52	1.54	2.14	1.27	0.85	1.13
\$80,000 under \$90,000	2,333	463	1,843	828	1,015	27	3,348	0.77	0.34	1.12	1.59	0.90	1.21	0.81
\$90,000 under \$100,000	1,798	315	1,467	643	824	16	2,622	0.59	0.23	0.89	1.23	0.73	0.71	0.63
\$100,000 under \$150,000	4,753	846	3,854	1,565	2,289	53	7,042	1.57	0.62	2.34	3.00	2.03	2.37	1.69
\$150,000 under \$200,000	2,013	343	1,649	695	954	21	2,967	0.66	0.25	1.00	1.33	0.85	0.94	0.71
\$200,000 under \$500,000	2,521	392	2,104	804	1,300	25	3,821	0.83	0.29	1.28	1.54	1.16	1.12	0.92
\$500,000 under \$1,000,000	491	74	403	166	237	14	728	0.16	0.05	0.24	0.32	0.21	0.63	0.18
\$1,000,000 or Over	229	27	191	79	112	11	341	0.08	0.02	0.12	0.15	0.10	0.49	0.08
Total	303,154	136,196	164,719	52,183	112,536	2,239	415,690	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Under \$25,000	220,494	114,290	104,578	25,753	78,825	1,626	299,319	72.73	83.92	63.49	49.35	70.04	72.62	72.01
\$25,000 under \$50,000	52,448	15,884	36,236	15,902	20,334	328	72,782	17.30	11.66	22.00	30.47	18.07	14.65	17.51
\$50,000 under \$100,000	20,205	4,340	15,704	7,219	8,485	161	28,690	6.66	3.19	9.53	13.83	7.54	7.19	6.90
\$100,000 or Over	10,007	1,682	8,201	3,309	4,892	124	14,899	3.30	1.23	4.98	6.34	4.35	5.54	3.58

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Massachusetts Individual Income Tax Statistics / 1993

All Filers

Table II-17 Number of Returns Claiming Dependents, Number of Dependents Claimed, and Average Number of Dependents Claimed,
By Filing Status (Single, Joint, Married Filing Separately) and
By Size of Massachusetts Net Adjusted Gross Income

Massachusetts Net Adjusted Gross Income	Number of Returns				Number of Dependents				Average Number of Dependents			
	Total	Single	Joint	M F. S.	Total	Single	Joint	M F. S.	Total	Single	Joint	M F. S.
Under \$5,000	28,918	11,162	16,078	1,678	49,710	15,886	31,114	2,710	1.7	1.4	1.9	1.6
\$5,000 under \$10,000	34,988	20,281	12,758	1,949	55,713	28,610	23,870	3,233	1.6	1.4	1.9	1.7
\$10,000 under \$15,000	55,752	33,571	19,853	2,328	90,080	48,826	37,526	3,728	1.6	1.5	1.9	1.6
\$15,000 under \$20,000	64,709	36,024	26,215	2,470	108,728	54,241	50,503	3,984	1.7	1.5	1.9	1.6
\$20,000 under \$25,000	63,674	30,858	30,428	2,388	110,170	46,706	59,458	4,006	1.7	1.5	2.0	1.7
\$25,000 under \$30,000	59,406	22,661	34,836	1,909	105,364	33,915	68,314	3,135	1.8	1.5	2.0	1.6
\$30,000 under \$35,000	58,824	16,797	40,667	1,360	107,242	24,775	80,177	2,290	1.8	1.5	2.0	1.7
\$35,000 under \$40,000	59,050	12,422	45,559	1,069	109,425	18,233	89,441	1,751	1.9	1.5	2.0	1.6
\$40,000 under \$45,000	57,626	8,759	48,174	693	108,684	12,733	94,790	1,161	1.9	1.5	2.0	1.7
\$45,000 under \$50,000	54,058	5,875	47,647	536	102,815	8,562	93,410	843	1.9	1.5	2.0	1.6
\$50,000 under \$60,000	92,918	6,613	85,644	661	177,385	9,713	166,575	1,097	1.9	1.5	1.9	1.7
\$60,000 under \$70,000	69,848	3,168	66,353	327	133,212	4,676	127,999	537	1.9	1.5	1.9	1.6
\$70,000 under \$80,000	49,807	1,619	47,994	194	94,930	2,410	92,212	308	1.9	1.5	1.9	1.6
\$80,000 under \$90,000	34,016	921	32,972	123	64,705	1,380	63,129	196	1.9	1.5	1.9	1.6
\$90,000 under \$100,000	22,382	627	21,663	92	42,849	952	41,747	150	1.9	1.5	1.9	1.6
\$100,000 under \$150,000	44,515	1,302	43,015	198	85,254	1,982	82,926	346	1.9	1.5	1.9	1.7
\$150,000 under \$200,000	14,323	446	13,808	69	28,421	690	27,612	119	2.0	1.5	2.0	1.7
\$200,000 under \$500,000	15,573	494	14,999	80	31,730	759	30,834	137	2.0	1.5	2.1	1.7
\$500,000 under \$1,000,000	2,131	61	2,061	9	4,591	102	4,467	22	2.2	1.7	2.2	2.4
\$1,000,000 or Over	934	31	888	15	1,975	65	1,877	33	2.1	2.1	2.1	2.2
Total	883,452	213,692	651,612	18,148	1,612,983	315,216	1,267,981	29,786	1.8	1.5	1.9	1.6
Under \$25,000	248,041	131,896	105,332	10,813	414,401	194,269	202,471	17,661	1.7	1.5	1.9	1.6
\$25,000 under \$50,000	288,964	66,514	216,883	5,567	533,530	98,218	426,132	9,180	1.8	1.5	2.0	1.6
\$50,000 under \$100,000	268,971	12,948	254,626	1,397	513,081	19,131	491,662	2,288	1.9	1.5	1.9	1.6
\$100,000 or Over	77,476	2,334	74,771	371	151,971	3,598	147,716	657	2.0	1.5	2.0	1.8

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

Capital Gains Filers

**Table II-18 Number of Returns Reporting Capital Gains, Total and Average Capital Gains,
and Percent Distribution of Capital Gains
By Size of Massachusetts Net Adjusted Gross Income**

Massachusetts Net Adjusted Gross Income				Percent Distribution		Cumulative Percent Distribution		Capital Gains Filers as Percent of All Filers
	Total Number of Returns	Capital Gains	Capital Gains	Total Number of	Capital Gains	Number of Returns	Capital Gains	
	Count	\$,000	\$Avg	%	%	%	%	
Under \$5,000	23,759	39,185	1,649	7.04	1.73	7.04	1.73	6.26
\$5,000 under \$10,000	24,779	29,410	1,187	7.34	1.30	14.38	3.03	7.66
\$10,000 under \$15,000	22,998	35,662	1,551	6.82	1.57	21.20	4.60	8.22
\$15,000 under \$20,000	20,188	37,533	1,859	5.98	1.65	27.18	6.25	7.95
\$20,000 under \$25,000	18,837	38,556	2,047	5.58	1.70	32.76	7.95	7.96
\$25,000 under \$30,000	18,117	40,398	2,230	5.37	1.78	38.13	9.73	9.05
\$30,000 under \$35,000	17,372	36,937	2,126	5.15	1.63	43.28	11.36	10.20
\$35,000 under \$40,000	16,589	38,574	2,325	4.92	1.70	48.20	13.06	11.22
\$40,000 under \$45,000	15,890	37,865	2,383	4.71	1.67	52.91	14.73	12.37
\$45,000 under \$50,000	14,624	37,188	2,543	4.33	1.64	57.24	16.37	13.28
\$50,000 under \$60,000	25,949	70,433	2,714	7.69	3.10	64.93	19.47	14.94
\$60,000 under \$70,000	21,680	61,194	2,823	6.43	2.70	71.36	22.17	17.55
\$70,000 under \$80,000	17,772	60,116	3,383	5.27	2.65	76.63	24.82	20.78
\$80,000 under \$90,000	13,929	53,197	3,819	4.13	2.34	80.76	27.16	24.38
\$90,000 under \$100,000	10,738	46,072	4,291	3.18	2.03	83.94	29.19	28.30
\$100,000 under \$150,000	26,816	176,042	6,565	7.95	7.75	91.89	36.94	35.34
\$150,000 under \$200,000	10,512	120,263	11,441	3.12	5.30	95.01	42.24	43.91
\$200,000 under \$500,000	13,205	329,241	24,933	3.91	14.50	98.92	56.74	50.17
\$500,000 under \$1,000,000	2,424	214,219	88,374	0.72	9.44	99.64	66.18	60.06
\$1,000,000 or Over	1,251	768,213	614,079	0.04	33.84	99.69	100.01	68.25
Total	337,429	2,270,298	6,728	100.00	100.00	--	--	11.88
Under \$25,000	110,561	180,346	1,631	32.77	7.94	32.77	7.94	7.50
\$25,000 under \$50,000	82,592	190,962	2,312	24.48	8.41	57.25	16.35	10.91
\$50,000 under \$100,000	90,068	291,012	3,231	26.69	12.82	83.94	29.17	18.85
\$100,000 or Over	54,208	1,607,979	29,663	16.07	70.83	100.01	99.99	41.06

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Appendix: 1993 Massachusetts Income Tax Forms